

Coronavirus Relief Funds Summary of Tribal Comments

(as of April 7, 2020)

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Pandemic’s Impact on Tribes

The pandemic is inflicting significant adverse impacts on Indian tribal government health care systems and economies. Without a tax base to generate revenue, many tribes rely on tribally owned entities to provide funding for basic governmental programs and services, such as health care, education, and public safety, for our communities. At the same time, tribally owned entities are the largest employers in many of their mostly rural regions. Tribally owned entities provide payroll, health care, and other benefits for more than 317,000 direct American jobs annually. If tribal governments and our tribally owned entities are forced to lay off our workers, it will have a chilling ripple effect through much of rural America. (02 – Mescalero Apache Tribe; 03 – Shoshone-Bannock Tribes; 04 – Confederated Tribes of Coos, Lower Umpqua and Suislaw Indians; 05 – San Carlos Apache Tribe; 08 – Pueblo of Tesuque; 14 – Poarch Band of Creek Indians)

The pandemic is inflicting severe harm on all economies in Indian country and the ability of tribes to provide for tribal members. Due to double taxation, tribal governments lack a tax base to generate significant revenue and therefore have to rely on tribally owned business entities to fund governmental services and programs. Our Tribe is no different. In light of the pandemic, our Tribal Council acted swiftly for the safety of our tribal members and the public. We issued a State of Emergency declaration, closed all Tribal business enterprises and reduced, as feasible, Tribal government operations. This has foreclosed the ability of our Tribal business enterprises to generate governmental revenue, resulting in significant lost revenues and the inability to provide for our tribal members and tribal employees except through increased expenditures. (20 – Agua Caliente Band of Cahuilla Indians)

To prevent transmission of the virus, our tribal government ordered the closure of our tribal enterprises [and casino/hotel], which are the primary sources of revenue for our tribal government [Mescalero: and the largest employer in the county]. With no revenue coming in, our tribal government and our tribally owned entities continue to face financial obligations to our community in the form of essential government services; our employees; our lenders; and other business partners. (02 – Mescalero Apache Tribe; 03 – Shoshone-Bannock Tribes; 04 – Confederated Tribes of Coos, Lower Umpqua and Suislaw Indians; 05 – San Carlos Apache Tribe; 08 – Pueblo of Tesuque; 14 – Poarch Band of Creek Indians)

We declared a state of emergency and closed our tribally owned gaming enterprises. The daily revenue generated from these enterprises funds our governmental services and programs and is the backbone of our local economy. We are the largest employer in Cass County, Minnesota, and closure of our enterprises has far reaching effects in the region. We are faced with very difficult decisions regarding the future of our employees and ability to adequately respond to this pandemic. There is a need for immediate infusion of financial resources to the Leech Lake Band. (06 – Leech Lake Band of Ojibwe)

Snohomish County reported the first case of the coronavirus in the U.S. and was identified as the epicenter for the U.S. The Pacific Northwest has been identified as a “hot spot” both as the location of the first documented deaths and its rapid spread to Indian Country in Oregon and Washington State. Skagit County, where our headquarters are located, ranks 8th in the world for positive COVID-19 cases. (09 – Samish Indian Nation)

Our work lifts many out of poverty each day, but our ability to do this important work is driven primarily by our ability to generate Tribal government revenues through our economic development and business-type activities... virtually all our revenue-generating enterprises are suspended. Despite the radical revenue losses, we continue to serve our citizens and provide for our employees. Maintaining even the *status quo* requires well over \$100M/month in Tribal dollars, which does not include existing Federal grant support for parallel programming. Payroll alone costs more than \$92M each month in salaries, wages, benefits, and payroll-related taxes. Without our continuing to serve our citizens and provide for employees, the increased burden would fall on them and on overstretched Federal, State and local systems. Without access to timely assistance, the present course is unsustainable... Tribes have proven we are able to provide for ourselves notwithstanding the failed policies of prior generations. The unprecedented circumstances now confronting us though mean we must turn to our Federal trustee for assistance. (10 – Chickasaw Nation)

Although we are relatively small in individual numbers, we employ over 3,200 people, a majority of whom support the casino, hotel, restaurants, and golf course. The employees provide security, administration, maintenance and countless other vital services. Our efforts have a large impact not only on our tribe but on the greater San Diego community as a whole. We provide vital emergency services for the tribe and surrounding communities and, through mutual aid agreements, provides firefighters and equipment throughout California, as needed. As a result of the COVID-19 outbreak, this vital resources is currently unfunded. Our deputy sheriff and Tribal enforcement officers who assist in keeping peace on the reservation is now unfunded. We are trying desperately not to furlough our 3,200 employees... The Tribe has for many years self-funded a health plan for members and their dependents, reducing IHS resources needed. Instead, our IHS funding is channeled to the Southern Indian Health Council, a clinic operated by seven Tribes, three of which are non-gaming. Due to COVID-19, our self-funded health program is now unfunded. If we are no longer able to supplement the services provided by IHS, an additional burden will be placed on those limited resources. (13 – Barona Band)

Declarations of emergency have been issued at every level of government, including Tribal. The initial effect of the emergency declarations and “stay at home” orders was closure of all tribal businesses, resulting in shutdown expenses (see examples). After closure of all tribal businesses, the tribe began incurring maintenance cost (see examples). As part of the COVID-19 crises, there are additional direct expenses to disinfect and remediate the virus (see examples). Ultimately, the tribe has the goal of reopening all tribal businesses (see examples for remobilization expenses). Specific tribal departments have also been negatively impacted by COVID-19, such as tribal health clinics (see examples). As a result of COVID-19, many ongoing construction projects have been suspended or even abandoned. For example, the Chumash Museum and Cultural Center had problems with suppliers and laborers being affected by “Stay at Home” orders. (16 – Santa Ynez Band of Chumash Indians)

The Yakama Nation has been hit hard by COVID-19. We have declared a state of emergency, issued a Stay Home – Stay Health order, shut down our casino and hotel and limited services and staffing at our other enterprises, timber sales have stopped being processed, and we reduced onsite government services to stop the spread of COVID-19. We don’t know how long these closures might last and in the interim we have the responsibility to continue to provide services to our people including health care, housing, education, public safety and additional social services, as well as being able to respond to other issues that arise with respect to the pandemic. We have more than 30,000 residents within our 1.4M acre reservation and 11,000 enrolled members and are starting to see positive COVID-19 tests. (17 – Yakama Nation)

During this public health emergency, tribal governments are facing unprecedented financial hardship. This includes additional unique expenditures directly incurred as a result of COVID-19. However, those are only a portion of financial hardship. For example, most tribal government staff time has been diverted to COVID mitigation and response, which has effectively converted large percentages of staff wages to COVID-related expenditures. In addition, tribal governments are facing significant losses in revenues as many of their gaming facilities and economic enterprises have decreased operations or closed. Unlike State and local governments, Tribes cannot rely on a prior year’s tax revenues to fund fixed budgeted expenses. Instead, Tribes rely on monthly revenue distributions from precisely those tribal enterprises that have been closed due to the COVID-19 pandemic. Given this loss in revenue, tribal governments are unable to make the very COVID-related expenditures that the CRF is intended to reimburse. (18 – Grand Portage Band)

During this unprecedented time, our Tribe has continued to pay our employees, and continue to provide them health benefits, even as our businesses remain closed... [ILLEGIBLE]. We need funding to maintain the viability of our government and business enterprises for the benefit of our citizens and employees and future generations of our people. (22 – Yocha Dehe Wintun)

Rincon Band declared a State of Emergency, closed its Harrah’s Resort, the Band’s primary economic generator, directing all personnel home with full pay and benefits until mid-April with all nonessential administrative personal working remotely, and approved funding for emergency disaster relief for Band member families beginning April 1, as general welfare assistance for necessary personal, living and family expenses they incur due to the COVID-19 emergency. The emergency is destroying the economy of the Rincon Reservation, which generated \$350M in total economic output across California in 2019, supporting nearly 3,500 jobs and providing an additional \$20M in tax revenue. The vast majority of the Rincon Band economy is dependent on continued operation of tribal enterprises, as only 3% of tribal government revenue is derived from taxes levied on the Rincon Reservation. (24 – Rincon Band of Luiseno Indians)

COVID-19 has had a devastating impact on Tribal Nations around the country, and Tribal Nations are incurring significant costs as they close their enterprises and take measures to minimize the spread of the virus. (26 – Senator Smith)

While all tribal governments face the threat of coronavirus, some Northwest Tribes are in “hot spot” areas due to rapid spread of COVID-19 in the Northwest. In response to the pandemic, and to protect public safety, tribal governments have closed their tribally owned businesses. Without this critical source of revenue, tribal governments are struggling to maintain their workforce levels and honor their financial obligations and commitments.... Tribal governments and the enterprises that fund them, are on the front lines of the COVID-19 response in Indian Country. We call for stabilization of tribal governments and tribal economies as essential to protect our governmental services, employees, and economic future. (27 – Northwest Portland Area Indian Health Board)

Many of our Native communities share a significant proportion of Alaska’s vulnerable population, such as elders and those with underlying health conditions who are at a higher risk to COVID-19. Many communities in rural Alaska are overcrowded and lack adequate access to healthcare and basic sanitation. These conditions severely exacerbate pandemics such as COVID-19. Additionally, tribal leaders and members are in the best position to understand the health care needs and priorities of their communities. Many of our Native communities share a significant proportion of Alaska’s vulnerable population, such as elders and those with underlying health conditions who are at a higher risk to COVID-19. (29 – Alaska Federation of Natives; 70 – Tlingit and Haida)

Throughout the history of our tribe, we have faced and risen to challenges. We have remained in our tribal homelands and become a significant contributor to the economic wellbeing of southern Nevada. We created economic opportunities that now encompass a world-class golf resort, considered among the best and most pristine, and roughly 90,000 players visit each year and the resort hosts an additional 35,000 visitors. That was before COVID-19 struck the nation and our community. We ceased all operations of our courses. The economic impact from the loss of that revenue now hampers our ability to provide essential government services to our members and the greater Las Vegas community. Revenue from our golf course operations sustains numerous critical activities including our tribal police force, administration of our tribal government, and a health clinic that serves the needs of Native Americans – not just our tribe- in the entire Las Vegas Valley. Our tribal police is part of an integrated law enforcement infrastructure serving downtown Las Vegas. Additionally we are concerned about our tribal and non-tribal employees, whose livelihoods depend on continued operations of our enterprises. We now face a potential furlough of our resort employees. (32 – Las Vegas Paiute)

It is critical that we have the resources necessary to provide continuity of services to our citizens and engage as full partners in an all-of-government response. Like other units of government, we are responsible for the provision of governmental services. Unlike other units of government, tribal nations lack access to many resources that the U.S. family of government enjoys, including funds, supplies, infrastructure, capital and tax revenue, and access to many direct federal programs, housing, and others. Decades of neglect, underfunding, and inaction by the federal government have left tribal governments and their citizens severely under-resourced and at extreme risk during the COVID-19 crisis. Our existing systems of delivery and infrastructure will experience greater stress and/or reach breaking points prior to other units of government, as we seek to maintain essential services, and dedicate resources to the unique circumstances of COVID-19 response. (33 – Arctic Village Council)

Congress provided Indian Country with a pathway to preserve our economic resources with the CRF. We, like many other Tribal Nations, are unable to use a tax base to generate revenues like State and County

government. We rely on our enterprises and tribally owned businesses to produce revenues during the fiscal year to fund government programs that expend those dollars in the same fiscal year as the revenue being earned.... Currently the Oneida Nation employs approximately 2,8000 employees with an average weekly payroll of \$2.4M. Due to the crisis, our gaming operations are closed and our remaining revenue generating operations have been severely impacted, so we would only be able to sustain our workforce until April 11. After this date, we will need to implement significant layoffs. (34 – Oneida Nation) (34 – Oneida Nation)

Tribes in Arizona are on the front lines of this pandemic. The Navajo Nation is located in counties where testing indicates that there are more COVID-19 cases than the rest of the state on a per capita basis. In Navajo County, there are more than four times as many cases than the state average, while Coconino County has nearly three times the state average. Significant resources are necessary to ensure that Native Communities have the resources to recover from a disproportionate impact. Additionally, many Tribes are rural with remote communities, making access to hospitals difficult and expensive. For example, Havasupai Tribe resides at the bottom of the Grand Canyon and it is costly to transport individuals to the nearest hospital. Accordingly the unique health care costs and associated lost revenues must be considered.... Unlike state and local units of governments, tribal governments lack a tax base and must rely on federal government and business revenues – rather than taxes – to fund essential services for citizens. In addition tribal governments and their enterprises are often some of the largest employers in the regions and make up a significant component of the local economy. Thus, the pandemic is having a uniquely catastrophic economic impact on Tribal nations in that they have had to close their enterprises, so the revenues they rely on for services to their citizens evaporated overnight. Additionally, as some of the largest employers in their regions, the closure of tribal governments and enterprises has a dramatic impact on local workers and economies. (37 – Congressmen Gallego, Ruben, etc.)

Our reservation has a population of approximately 25,000. Our Tribal membership suffers from high rates of diabetes, heart disease, and cancer. The Tribe declared a state of emergency and, when community spread was recently detected in one of the counties in our reservation, the Tribe issued a Shelter-in-Place order requiring all non-essential employees to stay home. Several of our Tribal businesses have been closed, others have limited services and staffing, timber sales have stopped being processed, and we reduced onsite government services to stop the spread of COVID-19. 100% of the revenue generated from our Tribal entities is used to provide essential governmental services because under federal law our ability to raise revenue through taxation is severely limited. While the length of these closures is uncertain, our Tribal government has responsibility to continue providing health care, housing, education, public safety and social services, and respond to all issues that arise as a result of the COVID-19 pandemic for protection and safety of every resident within our boundaries. (39 – Confederated Salish and Kootenai Tribes)

Over two thirds of my Tribal citizens do not reside in our federal service area. Ninety percent do not live on reservation land as we are land-based poor. We receive no federal support for nearly 70% of our people. My Tribe already subsidizes the federal government's failure to fully fund the treaty and trust responsibility. One hundred percent (100%) of my Tribe's net revenues go to provide services. We are not a constituency. Not a special interest. We don't receive funding based on reparations. It is not welfare. To the contrary, tribes prepaid with the 500M acres of land we ceded that made this country great. So far, my Tribe has spent nearly \$3 million in payroll during our 2 ½ week closure to prevent the spread of the Corona virus. Tribes face paying our team members while not generating casino revenues. Projected loss revenues and payroll for a 3-month closure for my Tribe is greater than \$15 million. This is in comparison to the \$17 million we supplement annually to our government. (40 – Sault Ste Marie Tribe of Chippewa Indians)

Our tribes have extensive employment in Tribal Governments as well as enterprises. The jobs are mainly in Thurston, Pierce, Mason, Lewis and Grays Harbor counties, but reach far beyond. Much of this geographical area is rural and tribes are the largest employer. The employment among our tribes far exceeds the number of tribal members and benefits the local community and economy off the reservations as much as on the reservations. Any assistance to tribes will help to keep tribal members and non-tribal members alike employed. (41 – Chehalis, Nisqually, Squaxin Island)

Like many Tribes across the country, our Tribes rely heavily upon the net revenues from our casinos to provide funding to operate our tribal government. Because our casinos provide nearly \$50M in net revenue annually to our tribal government, we are losing nearly \$1M of revenue every week that casinos are shut down due to COVID-10. In addition, we are still incurring much of the cost associated with operating a casino, but are not making any revenue due to closure. Our casino net revenues provide funding for nearly every single tribal program that we operate either wholly or as supplemental funding to a federally funded program. This includes our Social Services, Health, Education, Elder and Youth programs. Our casinos employ nearly 900 employees, 60% of whom are not tribal members. Yet our Tribes have continued paying the salaries of all our employees after shut down. The amount of money our casinos and tribal government spends on our employees benefits all of our employees, including those that are not tribal members. (43 – Cheyenne and Arapaho Tribes)

Our Tribe is a small, rural tribe, located in one of the areas of the country hardest hit by the COVID-19 virus. As a result of the pandemic spread, we have been under a “Shelter in Place” order for more than a month and are anticipating at least another month of such measures to slow the spread of the virus. This situation has made it difficult if not impossible to provide the full range of services to our tribal members. (44 – Nooksack Tribe)

The coronavirus has torn through our community, and we have put into place emergency measures to protect our most precious responsibilities – our elders and our children.... Snohomish County reported the first case of the virus in the U.S. and was identified as the epicenter. The Pacific Northwest has been identified as a “hot spot”. (48 - Lummi Nation)

Due to limited tribal taxation jurisdiction, our tribally-owned business entities provide critically needed governmental revenue to fund the services we provide for our citizens. At the onset of the COVID-19 crisis, our tribal governments took early and decisive action to close gaming and hospitality facilities and limit our other business and government entities to only essential personnel. We took this action knowing the devastating consequences it would have on our economies and our ability to provide critical services for our citizens. Despite the enormous strain on our budgets, we have continued to pay our workforce—including benefits—and have maintained vital services to our people. However, our government coffers will not be able to sustain these massive cash outflows without offsetting inflows much longer. The planned distribution of emergency funds will not just stabilize our tribal economies, but our entire region. (53 – Inter-Tribal Council of the Five Civilized Tribes)

To help prevent the spread of COVID-19, the Nation closed its casino and resort and plans to keep them closed at least until April 30. Despite the closures, the Nation is paying all employee wages including medical/health benefits. The great majority of our employees are not Native Americans or members of the Nation. Moreover, the casino and resort provide most of the Nation’s funding to provide governmental services (police, fire, health, social services, education. etc.). (56 – Fort McDowell Yavapai Nation)

Since 1192, the Nation has relied on gaming revenue to provide Yavapai people’s essential needs, enabling us to build housing, expand needed infrastructure such as water, electricity, sewage, etc., provide health services, offer scholarships, etc. As our gaming revenue has evaporated with the closure of our casino and resort due to COVID-19, all services and programs we provide to tribal members are at risk.

Our needs for relief are both immediate and long-term... The pandemic has reached our borders. To date, we have already lost one community member to COVID-19. The pandemic has stopped our ability to provide governmental services and has negatively impacted our economy, temporarily shutting down the enterprises that make up our primary sources of income. The Nation prides itself on self-sufficiency, but is not able to tackle this pandemic alone. (56 – Fort McDowell Yavapai Nation)

On March 17, 2020, in solidarity with the County's "Stay at Home" Order, we declared a state of emergency and mandated the closure of all our non-essential Government functions and Businesses in an effort to prevent the spread of COVID-19. We believe it is our obligation as Elected Tribal Leaders to keep our tribal members, our employees, our patrons and surrounding communities as safe as possible. We also have made a commitment to do the right thing by continuing to pay our employees for as long as responsibly possible. Having said that, it is with a heavy heart that as of April 19, we will be forced to place all non-essential employees on furlough unless we can secure immediate support from the Federal Government through the BIA. This action will have a great Impact on the approximately 1,200 employees and their families that reside mainly in the Eastern part of the Coachella Valley. (61 – Cabazon Band)

We have a tribal population of approximately 260 members, but our tribal economy sustains over 3,000 workers and injects tens of millions of dollars annually into our surrounding state and local economies. In addition, we make substantial contributions to community organizations, education, fire, police and emergency services as well as medical facilities. As a direct result of local and state COVID-19 restrictions, we were forced to shutter multiple tribal facilities and reduce our reservation workforce by 90%, maintaining only the minimum staff necessary to ensure continuation of critical services within our tribal community and basic preservation of our dormant business entities. (68 – Sycuan Band)

We have had our challenges in responding to the COVID-19 pandemic. Our tribal government is fully engaged in supporting the needs of our tribal citizens and coordinating with officials of federal, state, and local government. We have done our part in the work necessary to receive the benefits of the legislation and collaboration. We support the recommendations of NCAI, ATNI, and NAFOA. (70 – Tlingit and Haida)

- Some Tribes have been on the front line of COVID-19 cases in the country
- Nearly all Tribal leaders stated they have had to suspend operations of their Tribal enterprises, which is causing severe strain on their Tribal government services because their government services are funded by Tribal enterprises proceeds rather than a tax base
 - Tribal government services affected include education, health services, social services, etc.
- Many Tribes have had to furlough workers, others will be unable to meet payroll within the next few weeks. Some are opting to continue paying for members' health care benefits
- Tribes support the economy of entire regions and communities beyond just the immediate Tribal membership community
- For Alaska Tribes:
 - There are fuel, food, and supply delays and shortages because air travel has stopped
 - Communication in some areas is only available through individuals' internet connections or satellite phones
 - Risk of outsiders who come in for work or to bring food or supplies are also bringing COVID-19
 - COVID-19 could devastate entire villages, especially those without running water or sewer and with multigenerational homes.

(Input from 04/02/2020 Tribal Consultation)

Requests for Immediate Guidance

Immediately issue an initial guidance regarding permissible uses of the Tribal Coronavirus Relief Fund that aligns with the goals of the CARES Act and clarifies that Tribal governments and tribally-owned entities can use the Fund to address the full impacts from the COVID-19 pandemic.... Initial guidance will provide immediate relief on the financial strains facing Indian tribes and our tribally owned entities. The Treasury Department should build on this initial guidance through a series of government-to-government consultations with Indian tribes and the Interior Department to finalize guidance and develop a funding mechanism that is efficient and effective. (02 – Mescalero Apache Tribe; 03 – Shoshone-Bannock Tribes; 04 – Confederated Tribes of Coos, Lower Umpqua and Siuslaw Indians; 05 – San Carlos Apache Tribe; 08 – Pueblo of Tesuque ; 09 – Samish Indian Nation; 14 – Poarch Band of Creek Indians)

The Tribe respectfully urges you to issue initial guidance and conduct consultation with tribes to help our tribal government and tribally owned entities make informed decisions regarding potential funding. This funding will impact thousands of employees, the future viability of our government and entities, and essential services to our citizens. It is important to get his right. (14 – Poarch Band of Creek Indians)

We cannot stress the urgency of this matter enough as we cannot commit to provide relief to all tribal employees or even plan to provide relief until Treasury establishes guidance and reasonable parameters for this critical allocation for all of Indian country... we need immediate clarification on the timing and distribution process regarding the allocated funds. (20 – Agua Caliente Band of Cahuilla Indians)

We urge you to swiftly issue guidance on the manner in which tribal nations, tribal entities, and schools that serve AI/AN students will access funding to implement the relevant education and workforce development provisions of the CARES Act, and ensure the funding is released quickly across all of your Departments. (23 – NCAI, AIHEC, NIEA, USET, NCUIH)

As you issue your immediate interim guidance, we ask that it confirm the general categories of additional expenditures listed (below) to be included as permissible uses of the CRF. With tribes making critical decisions in response to the COVID-19 crises on compressed timelines, guidance from your department will assist tribal governments in mitigating the broad impacts and costs of the pandemic. We urge the Department to use Tribal consultation to finalize guidance. (27 – Northwest Portland Area Indian Health Board)

I implore Treasury to provide tribes with the guidance we need to make informed decisions about the future of our tribes and employees. Let us know immediately whether the CRF can be used to continue paying our employees and to offset new unemployment insurance expenses that might be owed to our respective states in the event we have to furlough or lay off our employees. Guidance on these two issues would provide us the tools to make critical decisions. Our most recent budget expenditures never foresaw paying employees in the midst of an ongoing pandemic that shut down the vast majority of our Nation's revenue generating operations. (34 – Oneida Nation).

Engage in meaningful consultation with tribes to immediately develop implementation guidelines that are relevant, practical and responsive to tribal needs on the ground. (49 – Senators McSally, Daines)

A few Tribes requested immediate clarity on what permissible uses of the funds are so that they can decide what to fund now. **(Input from 04/02/2020 Tribal Consultation)**

Timing of Funding

Like many Tribes, we need an urgent infusion of capital in order to sustain government services and programs, government workforce and tribal enterprise workforce and tribal members during and for a period after the COVID-19 emergency subsidies... We hope you will clarify the timing of distribution in light of the schedule of an April 9 consultation which adds further delay to the distribution of critically needed funds. (24 – Rincon Band of Luiseno Indians)

In accordance with federal trust and treaty obligations, it is vital that Congress act to provide immediate, substantial support to tribal nations to maintain and augment essential government services during this time of national emergency. Failure to support the governmental activities of tribal nations will be disastrous for tribal nations and native people as well as result in an incomplete response to this crisis, affecting the nation at large. (33 – Arctic Village Council)

Funds should come in one disbursement, not piece-meal. (35 – Kiowa Tribe)

The consequences are being felt right now, and the priority of your Departments should be to alleviate these immediate impacts and the impacts expected in the near future. (37 – Congressmen Gallego, Ruben, etc.)

The things we all agree on are that the funding needs to be delivered as quickly as possible and that no tribe should be left out. (41 – Chehalis, Nisqually, Squaxin Island)

Consultations should be centered on making quick decisions that are fair in the way funds are distributed and utilized while maintaining tribal government autonomy as intended in the law... Every day matters. Consultations should be brief with plans developed now on how to distribute and implement funding requests (46 – NAFOA)

Implement ways to facilitate interagency transfers of funding that tribal nations can access to address COVID-19 and its impacts so that funding can be disbursed to tribal nations quickly. COVID-19 response funding will not serve its purpose if it is not quickly made available to tribal nations working on the ground. Time is of the essence as the federal government seeks to provide immediate resources and relief to Indian Country. Many agencies lack expertise in quickly disbursing funds to Indian country and there are barriers within a variety of federal agencies and their funding structures that will result in unequal and delayed access. Examine the authorities you possess for interagency transfers of funds in coordination with other relevant agencies and the White House. Funds should be transferred to the agency most able to quickly disburse them to tribes. We request you support our efforts to pursue authorization language allowing for transfers. Delays in disbursement would have disastrous consequences, so this situation requires creative thinking for ways to avoid delays. There are positive examples, such as the 2009 ARRA interagency funding agreement between BIA and FHA, which resulted in rapid, transparent, and accountable delivery of funding to tribal nations for reservation roads projects. (55 – NCAI, USET, SGCECTC, NICWA)

Distribution of funds to tribes should be completed as soon as possible. (57 – California Tribal Chairpersons' Association; 64 – Chicken Ranch Rancheria; 66 – Elk Valley Rancheria)

It is of the utmost importance these funds be distributed as quickly as possible to provide much needed relief. Tribal governments and citizens are facing dire circumstances. Without the ability to respond to the ancillary effects of COVID-19 and provide continuity of services, the situation will only worsen. A

formula-based approach is the only way to get these funds where they are needed in a prompt fashion. Formula-based approaches are used widely in Indian country, and would be appropriate in this instance, provided the formula is equitable. (60 – Coquille Indian Tribe)

There is a need for immediate support and funding. Some Tribes supported an initial up-front payment to cover immediate needs, and then follow-up payments. (Input from 04/02/2020 Tribal Consultation)

Methodology for Allocation/Distribution

We are concerned some distribution approaches will ignore the haunting reality that we are in a hot spot for the virus. For example, “first come, first served” approach, or a complicated approach that favors tribes with greater administrative resources, or an approach that prioritizes full recovery of tribal business-related losses, would undermine Congressional intent, be wasteful, and cost lives....

We recommend that Tribal Relief Fund monies be distributed based upon a formula that provides priority funding to Tribal governments as follows –

- Have tribal lands including tribal service areas located in geographic areas (e.g., counties) that have experienced demonstrable impacts from the Coronavirus, regardless of the size of the tribal land base,
- Have tribal populations living on tribal lands and tribal service areas that have suffered actual virus infections and deaths, regardless of the size of the tribal population,
- Have been proactive and expended tribal funds on medical care, medical equipment, medical facilities, and quarantine implementation, regardless of the size of the tribal revenue base, and
- Are likely to experience a continuing direct threat from the Coronavirus relative to other geographic areas within the United States.

(09 – Samish Indian Nation)

To determine the best methodology for allocation and distribution, the comments of Congressman Cole are plain and instructive: the tribal government stabilization fund to offset the dramatic losses they are facing, to help them continue to do the right thing and keep their employees on the job – paid and supplied—as our nation responds to and recovers from the pandemic. (24 – Rincon Band of Luiseno Indians)

I am hopeful that some weight will be given to Alaskan tribes in particular, since goods and services tend to be extra costly there due to supply issues. There wasn't enough ice for the ice roads for supplies this year and the governor shut down the marine highway system (also responsible for a lot of Alaska's supply chain) even before the first COVID-19 case presented in Seattle. Alaska was already deeply suffering from supply issues. Village residents were sharing pictures of barren shelves **before** the outbreaks. Please consider the extra expense and difficulty of getting supplies for our tribes in Alaska when considering distribution of funds. The survival of our tribes' most vulnerable people depend on it. (25 – Matthews, Kendra)

Adhere to the congressional intent expressed in the floor colloquy while the CARES Act was being considered for House passage. Also consider the statement of Cheryle Kennedy, Chairwoman of the Confederated Tribes of Grand Ronde, that “our wealth is our health” so any decisions must consider that a tribal government's or enterprise's COVID-19 public health expenditures should be included. (27 – Northwest Portland Area Indian Health Board)

AFN tribe's asks that a minimum of \$750,000 in funding per tribe be included in the method for allocating the tribal set-aside. This would help ensure parity among tribal communities and mirrors the distribution of relief funds to states. Currently, each state receives a base amount of \$1.25B with the remaining based on their share of the total population of the U.S. Additionally, a minimum of \$750k base distribution will help ensure tribes can address immediate needs, impending crises, as well as prepare for a possible second wave of COVID-19 in the fall. The total cost would be \$430.5M and would leave roughly \$7.57B to be distributed for other purposes. (29 – Alaska Federation of Natives; 70 – Tlingit and Haida)

Beyond the base allocation of \$750k for each tribe, include a non-competitive distribution of the remaining amount based on a formula that includes criteria of tribal population and tribal employees... Include the following in the methodology:

- Although the Tribe's enterprise subsidiaries have been deemed essential, they have at times not to enter bases due to increased security, and we anticipate some will become infected and need to be replaced by additional employees, as well as disinfectant regimes, reduced revenues, and higher costs for the duration of the pandemic.
- We have relied on earnings from our trust fund to fund tribal matches and unallowable expenses of Indian programs and equity contributions to tribal enterprise, but now the loss of value in stock markets is resulting in losses to the Tribe's investment portfolio and we cannot draw funds without realizing an unacceptable loss. The result is we have no access to trust fund revenues needed for our programs and none that will be needed for equity contributions to meet liquidity needs.
- Therefore, we recommend these qualify as expenditures based on the rebuttal presumption methodology. The 25% non-federal share required of tribes by FEMA and responsible federal officials should waive the non-federal share for all tribes under both the disaster declaration and emergency declaration. Tribes are also subject to unemployment contribution under CARES Act benefits, but should not have to dedicate federal funds intended for mitigating COVID-19 impacts to pay back to the federal government non-federal shares or unemployment matches. Any such levy on tribes is inappropriate in this public health emergency and should be waived.(70 – Tlingit and Haida)

Alaska Tribes cannot be compared to the lower 48 Tribal entities that have enterprises. We do not have an enterprise to lean on to subsidize our operations even in good times. Our employees rely on their paychecks to survive. Make sure Alaska Tribes are not put to the bottom of the barrel due to the size of our Tribes relative to lower 48 Tribes. Also, many of our positions cannot work from home, which means when we get back to work, we will have a substantial mountain of paperwork to go through and catch up on. To meet certain deadlines, we may need to work premium time to make this happen. Please make sure we have the latitude to make these decisions as necessary. (30 – Inupiat Community of Arctic Slope)

Allocation should be divided among Tribes on an equal/even basis instead of a formula. Allocations should not be factored and placed with the State level. (35 – Kiowa Tribe)

It is important you ensure every tribal nation receives a baseline amount of relief. (37 – Congressmen Gallego, Ruben, etc.)

Consider using the existing allocation methodology used for the Indian Housing Block Grant Funds (IHBG). HUD uses this methodology to allocate \$665M each year to Tribal governments. The IHBG allocation formula takes into account Tribal population, percentage low-income, and many other factors.

While not perfect, it is a fair and agreed-upon methodology, already in place for nearly all 574 Tribal governments. There is an issue of housing authorities, often separate entities from the actual tribal governments, receiving IHBG funds, while CRF will go directly to Tribal governments; however this chart can be used as a guide. Regarding considering economic impact in the formula, some Tribes have very large economic enterprises but small tribal populations. We understand economic loss, but funding based on population and low-income percent, as IHBG does, is a better measure than economic losses. There are other extraordinary amounts of funding in the Relief Bill for layoffs. If you consider the IHBG allocation as an established methodology, the task is easier, just cross-reference the IHBG list with the list of Tribes, insuring each Tribe is on the list in place of their housing authority. If you sample using the IHBG methodology, Tribes with large populations and land bases receive large allocations, and Tribes with large economic operations and small populations would receive relatively small allocations. While not all may be pleased with this methodology, those Tribes have extensive resources and citizens of those Tribes benefit from large per capita payments. CRF should not be used to fill the gap of per capita payments, but the needs of the citizens. The IHBG formula insures the funding equitably distributed according to Tribal citizen needs across all of Indian Country. [See attached draft allocation]. IHBG is superior to IHS methodologies as those are complicated with little-understood allocations. In contrast, IHBG allocations are transparent, straightforward, and have been long agreed-to by all tribes. (38 – Tolowa Nation)

The funding formula should give highest priority to braiding resources for Tribes –filling gaps in funding sources and programs not able to address Tribal needs. To that end, the formula should account for:

- The level of COVID-19 impact to each Tribe;
- The amount of lost revenue to Tribes related to COVID-19 response efforts, including lost revenue from Tribal businesses which provide critical revenue for governmental services;
- Tribal and reservation population; and
- Tribal land base.

...Funding must be priorities for rural communities like the Flathead Reservation where we have taken dramatic steps to stop the spread of COVID-19 and who have significant but remote populations, and large land bases to serve during this global pandemic.

(39 – Confederated Salish and Kootenai Tribes)

I recommend an immediate disbursement based purely on formula funding with tribal enrollment as the main factor. Land base and federal service area factors solely considered are inherently unfair due to policies that left most tribes landless. Approximately 80% should be immediately distributed via a self-governance type methodology without the requirement for advanced justification. Then distribute the remaining 20% as a supplement with a justification, but again with a self-governance methodology given there are likely to be infinite permutations of how tribes are mitigating this crisis. (40 – Sault Ste Marie Tribe of Chippewa Indians)

We submit a couple of acceptable methods of dividing the dollars:

- The quickest would be to divide the dollars equally among all tribes. This would eliminate the costly and time intensive effort of a complex formula and eliminates the argument that any tribe is being treated unfairly. There will be an IG to audit and retain any unused funding from smaller tribes that could be redistributed to tribes with greater needs.
- There could be a combination of a base funding amount plus a formula-based amount to help with Tribes with a large land base, larger populations, or early cases of COVID-19. The base amount should be no less than 50% of the \$8B. This will get a base amount to tribes quickly, then the formula approach can be more deliberative. Treasury must send the base amount directly to Tribes, and BIA can administer the slower process of figuring out formulas.

(41 – Chehalis, Nisqually, Squaxin Island)

We approve use of the following as factors in determining how much each Tribe receives:

- Tribal enrollment membership. Our tribal membership totals nearly 13,000, of which the majority reside in Oklahoma, but our Tribes assist enrolled members who live out of state as well. Although tribal enrollment should not be the sole factor, it should be a major one.
- Land mass. All tribes are unique in their size and needs. Although there are no reservations in Oklahoma, the size of our service area covers 9 counties. Several of our tribal communities are a 2-hour commute from tribal headquarters and the time and expense of providing additional services to our outlying communities due to COVID-19 has taken a toll on our tribal resources.
- Loss of revenues. We strongly advocate for loss of revenue from tribal enterprises as a factor in determining how much tribes receive

(43 – Cheyenne and Arapaho Tribes)

Many of the formulas suggested favor large tribes and disregard that economic and health impacts of public health emergencies are disproportionately felt in rural areas, where access to quality health care and emergency services are often more expensive and harder to provide than in more urban settings. We therefore propose formula that provides a higher base amount for all tribes and proportionately smaller share based on population, which is often more efficiently and therefore more cheaply served in urban or suburban settings. Distribute funds to Tribal governments based on:

- Base Tribal Share (approx.. 14% of the Fund)
 - \$2M for each of the 576 federally recognized Tribes
 - Subtotal: \$1.152B
- Tribal Employee Share (10% of Fund)
 - \$500M for Tribal employment between 250 and 1,000 employees
 - \$300M for Tribal employment greater than 1,000 employees
 - Number of qualifying Tribes TBD
 - Subtotal maximum: \$800M
- Tribal Population Share (75.2% of Fund)
 - Based on Tribal enrollment
 - Subtotal maximum: \$6,009,000,000

We feel this formula achieves optimal fairness to all tribes and compensates based on the three main factors that most accurately determine need. We urge DOI to adopt this formula to promote fairness and serve all tribes equally.

(44 – Nooksack Tribe)

Using land mass as a determining factor is a mistake. There are federally recognized tribes that don't have reservations or land mass. Also, many western tribes have thousands of acres that are virtually uninhabited. Instead use the number of citizens as the determining factor for distribution. Assuming 6.8M Native people in the U.S. (about 2% of the U.S. population), the \$8B works out to only \$1176 per Tribal citizen. Indian country isn't casinos and businesses, it's people. We have approximately 430 citizens, no casino or business, no health clinic or hospital, and would probably distribute the money \$505k under a general welfare program to all tribal citizens equally. The money could then be used to mitigate job loss, medical needs, food and supplies needed for staying at home for weeks and months, determined by each individual citizen. For a tribe with 30,000 citizens, casinos, hospitals, etc., they would get \$35,280,000 and could determine how to care for their citizens and businesses. \$8B is a drop in the bucket compared to what is needed. (45 – Pamunkey Tribe)

The Act allocates funds to States based on population to ensure each state receives a share and those with higher populations that may have greater expenditures to care for the larger population receive relief in proportion. Tribes do not have a population criterion or stated minimum distribution requirement. The

law includes a baseline based on “increased expenditures” from 2019 to 2020 related to the coronavirus crisis with discretion to Treasury to move beyond that single requirement to ensure distribution occurs in a month. Another key difference is that increased expenditures of tribally owned entities is included and recognizes the role they play in meeting tribal government responsibilities. Consider a fair way to include all tribal government entities that express the need for relief funds, a possible accommodation for potential impacts of tribes with higher populations, and the best use of funds to mitigate the impact of the coronavirus... 1. An allocation available to all tribes of a lower amount as mandated in the state specific provision, an allocation beyond the minimum based on population, and an increase beyond either the minimum population based on expenditure impacts beyond both. E.g. if a \$500K minimum for each tribal government to request reserves \$287M, and leave \$7.71M remaining. Secondary considerations may consider population; however tribes are so disparate that it may not be as good as an indicator as for states. Perhaps use the amount remaining beyond the minimum allocation should go to the broad relief of tribal governments with expenditure needs for government operations impacted and needed for the crisis. The maintenance of tribal government entities should also be considered, keeping in mind that the aid is for relief and not to make tribal entities whole. The final consideration is ensuring tribal governments are using other aspects of the CARES act and its predecessors before seeking relief from the \$8B, e.g., should funds specifically for health and housing already included in the Act and previous Acts for the same purposes be required to be considered first?... Keep the intent of the law: providing broad relief for governmental impacts from the coronavirus as the center of guidance. (46 – NAFOA)

CARES does not provide guidance on allocation among tribes. We urge you to state a policy that is similar to that which Congress enacted for the states. There should be a minimum distribution for each qualified tribe of at least \$750k, as defined by Section 601 of CARES. There should be equity among the tribes. (47 – Ahtna, Inc.)

We recommend that Tribal Relief Fund monies be distributed based on a formula that provides priority funding to Tribal governments as follows:

- A minimum Tribal share, PLUS
- A Tribal land base share, PLUS
- A Tribal employee share, PLUS
- Tribal population share, LESS
- Any amount over \$200M.

(See attachment to comment for more detail). The statute supports this priority approach. The health of Native people and the ability of Tribal governments to respond to their needs must remain the highest priority. Through enactment of CARES and the fund, the commitment of the President and Congress is clear – that the Federal Government is committed to assisting Indian Country in responding to the pandemic. We ask that the Tribal Relief Fund be distributed in a way that provides the most benefit to those tribes that have suffered the most from confirmed positive coronavirus cases and have taken severe measures to stop the spread. We believe the fund will be replenished. For now, the areas of Indian country, specifically the Pacific Northwest Tribes, most affected should have priority for the distribution of the Tribal Relief Fund. (48 - Lummi Nation)

We request that you look to the State and local governmental portions of the CRF for guidance and establish a population-based formula. (51 – Citizen Potawatomi)

If you allocate funding by formula, embrace a population and employee-based allocation formula. Our organization accounts for approximately 1/3 of the country’s Native American population. Tribes with large populations are going to be particularly hard hit by this pandemic and any formula created for allocations must account for this. We are also some of the largest employers in our region, accounting for

over 67,000 direct and indirect jobs. Treasury should also include the number of tribal and business employees in any formula. (53 – Inter-Tribal Council of the Five Civilized Tribes)

Do not establish any minimum or maximum allocation. This would be irresponsible and fall outside a plain reading of the statute and fail to recognize the unique needs of each tribal nation. (53 – Inter-Tribal Council of the Five Civilized Tribes)

This is not a grant program, as Congress did not mandate a universal allocation. Congress intended an allocation to be based on actual data, and thus did not envision universal payments without justification or documentation. (53 – Inter-Tribal Council of the Five Civilized Tribes)

We strongly urge you to adopt the formula below, which prioritizes the actual economic impact of COVID-19. This is the only way to timely comply with the CARES Act and achieve the Act’s purpose of stabilizing tribal economies:

- Step 1: Provide a \$1M minimum distribution to each Tribe to ensure that even the smallest Tribes have funding to address their economic needs during the pandemic.
- Step 2: Distribute \$1.5B among all Tribes *pro rata* based on enrolled tribal member population to ensure larger Tribes have additional funding to meet their needs.
- Step 3: Distribute the remainder to each Tribe *pro rata* based on economic impact measured by total wages paid by the Tribe and its wholly owned enterprises in 2019, as documented by 941 Form or W-3 data. At the request of the IG, Tribes may self-certify.

This formula directly advances the economic stabilization purpose by relying on an objective indicator of tribal economic activity that is a current and accurate measure of the impact COVID-19 is having on each Tribe’s economy, addresses all Tribes’ stabilization needs regardless of whether the tribe has commercial enterprises, and accounts for wages paid to Tribal government employees. Any methodology that gives primary consideration to tribal population or other data (like the NAHASDA formula) with no nexus to the economic costs wrought by COVID 19 will not just violate the CARES Act but will create windfalls for a few tribes, depriving others of the stimulus Congress intended. (54 – Morongo Band; 59 – Pechanga Band; 65 – California Nations Indian Gaming Association; 66 – Elk Valley Rancheria; 68 – Sycuan Band)

The Tribe does not support any allocation formula that amounts to means testing, i.e., a tribe’s perceived ability to pay for or otherwise cover the increased expenses... A base allocation distribution of \$1M to all tribes will help ensure every tribe can address immediate needs in this pandemic and can own prepare for an expected second wave of COVID outbreaks. Likewise, the base allocation proposal should be without regard to any audit or other requirements that would potentially hamper the Tribe’s ability to fully implement and utilize the funds consistent with the intent of the CARES Act. (66 – Elk Valley Rancheria)

An exclusively population-based formula that does not recognize the broad parameters of our tribal government enterprises and our expenditures related to the COVID-19 pandemic would not only set our tribal government back 30 years, it would completely thwart the economic stabilization purpose of the CARES Act as it pertains to our Tribe and so many other tribes whose COVID-19 related expenditures have no relation to their tribal population. In addition, a geographic land-based factor or a per capita distribution are in contravention with the legislation's express language. (68 – Sycuan Band)

Of utmost importance is that Section 601(c)(7) of the coronavirus relief fund be defined to be solely or primarily based upon revenue losses from tribal enterprises. [See statutory quote]... Including lost revenue as the sole or primary factor in the distribution formula is the best way to assist Tribes that have been impacted by COVID 19 - particularly the tribes that did the right thing and closed casino and resort operations for the health and safety of everyone. (56 – Fort McDowell Yavapai Nation)

We recommend the method for allocation include a base allocation of \$750k for each tribe and provide a distribution of the remaining amount available based on a formula that includes criteria based on economic impact, which may include the number of employees, rather than a population or land base calculation. This methodology would help ensure that funding is used to address actual economic needs of each tribe, which may not be reflected by population or land-based numbers. The base \$750k would ensure every tribe can address immediate needs in the pandemic and prepare for the expected second wave outbreaks. The total cost would be \$430.5M and leave roughly \$7.57B to be distributed under the formula... Consider the following for the remaining balance formula:

- Inability to fund crucial governmental services, such as Tribal Assistance for Needy Families (TANF), due to complete loss of revenue from shuttered tribal enterprises;
- Payroll costs for government employees and enterprise employees;
- Cost differentials of remote and isolated locations, and particularly off-grid tribal lands, such as high energy costs, fuel, food security and medical costs;
- Non-congregate sheltering expenditures to alleviate the high risk in overcrowded, multi-generational, and often multi-family households, or to establish shelters for those citizens presumed infected due to exposure or to quarantine infected individuals awaiting transport to appropriate health facilities;
- Long unmet needs that are now a health hazard such as lack of public safety and law enforcement; child welfare, domestic violence, and social services; and infrastructure improvements needed including water, road, and sewer improvements;
- Increased broadband communication needed for the following: operation of tribal government activities as COVID-19 programs from federal and state governments are relying heavily on online communications, and many tribal workers are working at home without access to adequate or any broadband services; for implementation of telemedicine and telehealth services, search and rescue, public safety, law enforcement and first responders;
- Increased telecommunication costs.

(57 – California Tribal Chairpersons’ Association; 64 – Chicken Ranch Rancheria)

Each Tribe has been affected in different ways and we would not support a funding formula that bases need solely on direct healthcare expenses. Tribes with and without additional healthcare needs or expenses have been affected by COVID-19. As we do not qualify for an SBA loan/grant through the CARES Act, it is our request that we receive the flexibility to allow us to continue to pay our employees and our financial obligations through the shutdown caused by the COVID-19 pandemic. (61 – Cabazon Band)

We agree that tribes should be allowed flexibility because needs will vary widely by tribe. We support distribution of funds to tribes defined in ISDEAA.

- We support the AFN recommendation to distribute \$750k per tribe. A standardized distribution per tribe will protect the smallest tribes which tend to be overlooked and left behind because their limited resources are focused on immediate response as larger organizations mobilize to maximize revenue.
- We cannot support a distribution for loss of gaming revenues. Those businesses have alternative resources under the same act to rely on. Non-gaming tribes and tribal health organizations that rely 100% on funds allocated by the government to provide a host of *direct* services do not have similar access points.
- We vehemently oppose distribution by population only. Using this formula will broaden existing inequities for Alaskans and Alaskan tribes that are struggling to set basic life, health, and safety measures in place with limited resources. (62 – Chugachmiut)

Distribution should be based on government fund expenditures as stated in A-133 audits filed with the federal government. The formula could determine combined expenditures by all tribes and distribute the \$8B in proportion to each tribe's pro rata share of total expenditures (e.g., if total combined expenditures by the 574 tribes is \$25B, and Tribe X's individual expenditure was \$50M or 0.2%, then Tribe X would receive 0.2% of the fund or \$16M). This method's advantages are:

- It ensures an equitable distribution by using a standardized method for calculating government expenditures (all tribes use GASB accounting methods for A-133 audits) and tying the allocation to total government fund expenditures, which captures both grant and enterprise revenue and is consistent with the intent for the distribution to be based on expenditures.
- It is based largely on information in the Government's possession that is readily ascertainable and verified by audit and thus would not require additional submissions by the Tribes
- Treasury could determine the distribution amounts quickly and transparently and easily comply with the deadline.
- It complies with the statutory mandate that distributions be based on increased expenditures.

The challenges are easily overcome. For example, for some tribes the most recent audit available is 2018, but these tribes could provide estimates for 2019 or Treasury could use the 2018 information. Tribes who did not file A-133 audits may be able to provide information regarding their expenditures, or Treasury could provide them with a minimum allocation. (See comment for suggested calculation). The Tribal Priority Allocation (TPA) formula is inappropriate for several reasons (see comment for list). (63 – Muckleshoot Indian Tribe)

We recommend you include the population, the area cost differential [sic], transportation costs for goods and for travel for our citizens. There are 229 Tribes in Alaska providing needed services to our populations. The costs are greater in rural areas without railroads or highways, which equates to more dollars to get services to outlying communities. We have to make sure each household has running water and sewer services, and we have included each household's cost for a year of services. Many families cannot afford such service and that is why we are including them for a whole year. All the extra services we are proposing are outlined in our estimated COVID-19 disaster budget for 2020, I am certain it will go longer into the unknown future. We are living in the highest cost of living in the nation and poorest economically depressed area in the nation:

- Support water/sewer payments for 77 homes - \$100k
- Extra duty policing and equipment/supplies - \$100k
- Acquire ventilators, masks, rubber gloves, hand sanitizers - \$50k
- Extra duty pay for health aides, additional health aides - \$100k
- Acquire laptop computers for council and staff and IT services - \$50k
- Extra duty pay for janitors/maintenance for sanitizing buildings - \$50k
- Gas and oil for hunting/fishing/gathering for food for families - \$50k
- Remodeling two houses to place patients - \$25k
- Food and supplies for patients - \$20k
- Transportation and freight costs - \$50k

Total \$645k. (67 – Akiak Native Community)

I urge you to use a methodology that benefits tribes of all sizes and wealth. For this reason, we support a method that distributes an equal portion of 50% of the \$8B to all 574 tribes. This will best respond to the COVID-19 crisis because it will allow for an even dispersal of funds across the nation and will be less likely to result in underfunded areas that will continue to suffer from the effects of this pandemic. The remainder of the fund could be distributed based on a formula that considers readily available criteria, such as tribal population, tribal headquarters distance from an urban center, whether a tribe makes IGRA per capita payments with funds that could be used for government services, and the number of supply chains available (particularly for tribes located in very remote locations). (60 – Coquille Tribe)

- **Application for Funds**
 - Concerns regarding whether Tribes need to apply for the funding and the burden of the application
- **Goals for Methodology**
 - Distribute fairly and quickly
 - Distribute to all Tribes in a uniform and equal amount
 - Establish a reasonable base that is fair for both large and small Tribes
- **Suggestions for Factors to Include in Methodology**
 - Tribal membership population
 - Population served by the Tribe
 - Number of Tribal employees
 - Tribe's land base
 - Economic impact the Tribe has on the region
 - Tribe's existing assets (so that poorer Tribes have parity)
 - Include a minimum amount that every Tribe receives (e.g., \$1.5M) (one Tribe did not agree with a minimum that is not tied to expenditures)
 - Include a cap on the amount that any one Tribe can receive
- **Other Suggestions**
 - Use the IHS AFA model (another Tribe said not to use IHS model, because that model historically underfunds them)
 - Make evaluations on a Tribe-by-Tribe basis
 - Do not have additional set-asides
 - Do not consider opportunity zones

(Input from 04/02/2020 Tribal Consultation)

Mechanism to Distribute Funds

Clarify that:

- Payments will be made available by the Secretary to tribal governments for direct drawdown and receipt no later than April 27th
- If a tribal government chooses, payments should be made directly into any current funding agreement each tribal government has with Interior, including but not limited to agreements authorized by the Indian Self-Determination and Education Assistance Act of 1975, as amended, or, if no such current funding agreement exists, to the tribal government in a simple funding instrument designed solely to facilitate timely payment and receipt by the tribal government; and
- Only the terms and conditions of Title V of the CARES Act will govern the transfer to and expenditure by the tribal government of the payment amount received pursuant to Title V, and that neither the funding agreement instrument for receiving the payment amount nor the statutory authority for the funding agreement instrument will govern. (02 – Mescalero Apache Tribe; 03 – Shoshone-Bannock Tribes ; 04 – Confederated Tribes of Coos, Lower Umpqua and Suislaw Indians; 05 – San Carlos Apache Tribe; 08 – Pueblo of Tesuque; 14 – Poarch Band of Creek Indians)

Make payments from the tribal set aside available to tribal governments for *direct drawdown* from the Department of Treasury no later than April 27. It is critical that tribal governments not be required to submit an arduous grant application or otherwise be subjected to processes that will delay the

congressional intent of these monies: providing immediate and direct relief to tribal governments in light of the pandemic. (06 – Leech Lake Band of Ojibwe)

Tribal members who do not have accounts with local banks, but receive Cobell settlement funds through Individual Indian Money (IIM) accounts should have the option of having any stimulus funds deposited into their IIM accounts. (15 – Salazar, Stephanie)

Any effort to distribute the fund in an overly simplistic way – either evenly among Tribes or appropriated to populations – would be wrong. It would not address the actual impact of COVID-19 or comport with actual needs of Tribes affected by the pandemic. Nor would it be consistent with the letter or spirit of the CARES Act. As such, we support a distribution formula that reimburses tribal governments for actual expenses, which are still being incurred. This approach comports with the statute. By contrast, an overly simplistic approach would flout the law (e.g., an even distribution among tribes would cause a windfall to tribes with low populations and expenses and hurt tribes with large numbers of employees, higher operating expenses, and a distribution based on number of Tribal members would overlook smaller tribes that make a significant contribution to their economies). The point of the law is to bring financial relief to the actual communities affected. Although a bright line formula might be attractive given the limited time for distribution, Indian country is complicated and a one-size fits-all approach almost always fails. (22 – Yocha Dehe Wintun)

I urge you to maintain the Treasury Department’s role as administrator of this fund, and that payments be made directly by the Department. (26 – Senator Smith)

Direct funds to tribes through self-governance or 638 contracts, also through regions of BIA, again for Tribal governments, operations, tribal general welfare programs. (28 – Pala Band)

Many communities in rural Alaska are overcrowded and lack adequate access to healthcare and basic sanitation. These conditions severely exacerbate pandemics such as COVID-19. Additionally, tribal leaders and members are in the best position to understand the health care needs and priorities of their communities, and funding for rural Alaska should be prioritized to include tribes and tribal health organizations through tribal self-governance funding mechanisms... make the funding available directly to tribal governments, tribal organizations and existing ISDEAA agreements.... We recommend the following considerations be included in the methodology for the remaining balance:

- Specific funding to address cost differentials of remote and isolated locations, such as high energy costs, fuel, food security, and medical costs.
- Impacts on existing programs.
- Long unmet needs that are now a health hazard such as lack of public safety and law enforcement; additional targeted funds to address child welfare, domestic violence, and social services; resources to alleviate overcrowding in housing and expediting solutions to the lack of running water and sewer, including new and upgrades. Changes in transportation for both travel and cargo should be considered. Due to the remoteness of many tribal communities and the effects of social distancing can cause long- and short-term strains on our transportation infrastructure. Transportation factors affecting tribal governments should be considered in any methodology for distribution.
- Increased communication needs must be prioritized to allow greater use of telemedicine, search and rescue, public safety, law enforcement, and first responders. Also, many tribes and Alaska Native businesses have been forced to change the way they operate and work remotely. Increased telecommunications costs of tribal governments need to be included and will also help prepare for future pandemics.

- A funding source for tribal governments to spur innovation to address the critical social risks and threats of COVID-19 and any future health threat.

(29 – Alaska Federation of Natives; 70 – Tlingit and Haida)

As a longtime self-governance Tribe, we would be comfortable accepting disbursements through our existing compact, resources, and systems. (34 – Oneida Nation)

Funds should be disbursed directly from DOI/BIA rather than Treasury. DOI/BIA have familiar practices in place to disburse, but I am not in agreement with utilizing the 638 process. The 638 process could be a weary process of challenges for timeliness, is cumbersome under the current circumstances, and is complicated. Time is of the essence... The intention of the Law is for Indian country to have “one stop” accessibility with flexible resources for the tribes to respond to COVID-19 and economic recovery. No language in the law or the intent indicates a formula should be provided as disbursement, as representatives from Treasury have relayed per the conference call. (35 – Kiowa Tribe)

Treasury should distribute the funds directly to Tribes. The funds should not flow through the States or BIA. While many tribes have suggested the allocation methodology utilized by IHA and BIA for AFA’s (compacts) and FA’s (contracts) would be sufficient, not all tribes have compacts or contracts with IHS and BIA. In addition, distributing funding through the BIA could cause additional delay. (43 – Cheyenne and Arapaho Tribes)

Implement ways to disburse funding to tribal nations using existing funding mechanisms in place when possible. It is critical that tribal nations and organizations are able to receive funding through existing funding mechanisms, processes, agreements, and partnerships, including ISDEAA contracts and compacts. When paired with interagency transfer authority, tribal nations would be able to receive COVID-19 funding from across federal agencies through their existing funding mechanism. For tribes and organizations without a funding mechanism in place, expedite execution of one in consultation with the relevant tribe or organization. We will also be working to secure additional authority to sue current funding mechanisms and ask you to support our efforts to pursue appropriations language on this topic. (55 – NCAI, USET, SGCETC, NICWA)

Tribes are sovereign governments and must have direct access to coronavirus funding and relief. Funding should not be tied to relief packages for states. Direct payments will allow for immediate action needed to stabilize tribal governments and economies. Additionally, there must be a waiver for any cost-sharing or matching requirements for the funds.... Distribution of the fund must be streamlined. The Nation strongly recommends direct payments or use of existing mechanism and the simplification of any reporting requirements (such as the BIA 638 contracts), and any audits should occur after funding allocation. (56 – Fort McDowell Yavapai Nation)

We recommend using existing mechanisms for distribution of funds, such as ISDEAA Title I contracts and Title IV agreements.... We request funding be available directly to tribal governments, tribal organizations, and existing ISDEAA agreements. (57 – California Tribal Chairpersons’ Association; 64 – Chicken Ranch Rancheria)

To ensure compliance with the stated April 27 deadline, payments should be made directly from Treasury Department to each Tribe using existing Treasury accounts and payment mechanisms. (59 – Pechanga Band)

We are a 638 Tribe and through previously created channels, should receive funding directly and automatically. This is how funds are distributed to Self-Governance Tribes per our compact. 638 tribes

are free to distribute all funding across various government activities as they see fit, and to request more rigid requirements would conflict with Tribal sovereignty. (61 – Cabazon Band)

Distribute funds by or through: 1) existing ISDEAA Title I contracts and Title IV agreements; 2) electronic transfers to Tribal governments; or 3) via check to tribes that don't have options 1 or 2 available. (66 – Elk Valley Rancheria)

We recommend distributions be made directly from the Treasury Department to each Tribe using existing Treasury accounts and payment mechanisms. (68 – Sycuan Band)

We request funding be available directly to tribal governments, tribal organizations, and existing ISDEAA agreements. (70 – Tlingit and Haida)

- Nearly all Tribes stated that funds should be provided directly to Tribes, without going through States
- Use existing compacts/contracts or AFAs
- Use the same mechanism as is being used to provide funds to States, with option to Tribes to get funds through BIA if they choose
- Direct funding to Tribes without having Interior or BIA administer them because that just creates additional red tape for the Tribes
- Don't reinvent wheel to create new methodologies

(Input from 04/02/2020 Tribal Consultation)

Qualifying Expenditures

We urge that COVID-19 related "increased expenditures" be interpreted to include, but not be limited to, incurred and reasonably anticipated costs of a tribal government or their tribally-owned entity between March 1, 2020 and December 30, 2020, such as:

- Payments, including payroll and related expenses, for employees while governments or entities are at diminished capacity or closed;
- Costs of financing to maintain the viability of both tribal governments and tribally-owned entities;
- Costs incurred due to increased expenditures;
- Expenditures that otherwise would have been funded but for the loss of revenue;
- Expenditures associated with the diminished capacity or closure of governments or entities; and
- Differences in revenues transferred to tribal government accounts in 2020 relative to the same period in 2019. (02 – Mescalero Apache Tribe; 03 – Shoshone-Bannock Tribes; 04 – Confederated Tribes of Coos, Lower Umpqua and Suislaw Indians; 05 – San Carlos Apache Tribe; 08 – Pueblo of Tesuque; 09 – Samish Indian Tribes; 14 – Poarch Band of Creek Indians)

We stand in agreement with the NCAI letter which addresses the need for direct payments to tribes and outlines a broad definition of "increased expenditures" eligible under the Fund. (06 – Leech Lake Band of Ojibwe; 20 – Agua Caliente Band of Cahuilla Indians; 26 – Senator Smith)

At a minimum, Tribes should be able to obtain immediate and significant support to offset:

- Revenue streams interrupted by COVID-19 response; and
- Additional Tribal costs incurred in providing emergency relief and assistance to Tribal citizens and Tribal employees.

[See attachment with summary itemization of revenue and loss categories, in advance of detailed aid request that will be submitted]. We offer this preliminary analysis to illustrate the nature and scope of our challenge, and ask you to consider it as you expedite implementation of the congressional aid package. (10 – Chickasaw Nation)

1. Tribal member relief payments to help during this COVID-19 crisis and loss of revenue and increased needs for our tribe. 2. Need funds for Tribal government operations and Tribal general welfare programs, which depend on gaming revenue, now gone due to COVID-19 closure to protect public health consistent with Federal, State, and local guidelines and orders! (12 – Pala Band)

Consider not only increased expenses due to COVID-19, but also loss of revenue to pay for critical services like healthcare, law enforcement and fire protection, and the devastating impact that loss is having on our community. (13 – Barona Band)

We recommend Tribal governments qualify for reimbursement from the CRF in six broad categories:

- Shutdown expenses. Examples: layoffs, unemployment insurance reimbursement increased ratings, extended employer contributions for health insurance and other benefits, possible payment by employer of employee contributions to health insurance and other benefits, waste of perishables like food, etc., bank and armored car expense to remove casino cash, lost entertainment deposits and payments, wasted advertising, wasted maintenance contract expenses.
- Maintenance expenses. Paying skeleton crew of maintenance and security, maintaining internal environment like HVAC and water, maintaining external environment like wastewater recycling facility and storm water drainage on property and instream, costs for hardware, software and technology services to perform essential services during the stay-at-home order, interest on debts during closure, use of casino inventory to maintain tribal government critical infrastructure.
- Direct expenses. Examples: remediation and decontamination, additional “deep” cleaning, additional disinfectant, personal protective equipment (PPE).
- Remobilization expenses. Examples: pre-opening payroll costs, rehiring and orientation, wage inflation, expense inflations, possible shortages, new temperature measuring technology, bank and armored car expense to get cash for casino reopening, increase borrowing costs for any line of credit.
- Tribal health clinic. Examples: loss of third party billings and tribal and community members loss of health coverage that was provided by employers, closure of dental and other non-COVID-19 services, depletion of supplies, increased spending on PPE and other COVID-19 supplies.
- Construction suspension/termination. Example: suspension/termination fees, costs, and damages from planned Tribal museum.

(16 – Santa Ynez Band of Chumash Indians)

Take into account:

- (1) the level of COVID-19 impact to each Native nation;
- (2) the amount of lost revenue to Native nations related to COVID-19 response efforts;
- (3) Native population size; and
- (4) Native land base...

It is crucial that funding be prioritized for hard hit communities like the Yakama Nation who have taken dramatic steps to stop the spread of COVID-19 and who have significant populations and large land bases to serve during this pandemic. (17 – Yakama Nation)

Develop flexible eligibility and use guidelines for CRF grants that enables tribal governments to recoup the actual costs they have incurred in responding to the COVID-19 crisis... develop a funding model that maximizes eligibility for and use of funds to the greatest extent possible. To secure meaningful relief,

Tribes must be able to use the funds for essential government services and core tribal business functions, including staff time diverted to and dedicated to COVID response. If grant funding is distributed strictly on a unique line-item expenditure specific to COVID-19, the fund will not remedy the majority of actual COVID-related tribal government expenses. Consistent with your trust responsibility to tribes, we urge use to use the discretion granted to you by the CARES Act to develop guidelines that ensure tribes can use the CRF to mitigate the full scope of their financial hardship. (18 – Grand Portage Band)

Consider the following as qualifying expenditures:

- increases in internet capacity and data costs to support increased teleworking/virtual meetings;
- laptop, table, headset, microphone and other IT hardware purchase specifically to support teleworking; PPE and associated sundries;
- costs to support indigenous hunters/subsistence practitioners (fuel, ammunition, etc.) for community benefit;
- costs to support indigenous artisans and craftspeople for beautification/renewal of community facilities;
- office HVAC upgrades and air filtration/purification systems aimed at decreasing aerosolized particulate transmission;
- accelerated shift to cloud-based software-as-a-service (SaaS) platforms to support decentralized operations (e.g., online billing implementation, online HR systems, online client databases);
- tabulation and accelerated planning of “shovel-ready” capital projects that can be prioritized based on social distancing compatibility and contribution to resilient decentralized operations (e.g., telecom system modernization, network hardware upgrades, energy storage with on-site renewables);
- registration fees for virtual professional development trainings;
- fleet and asset inventory modernization, including cost effective fleet electrification;
- facility energy- and water-efficiency upgrades.

(19 – Tagiugmiullu Nunamiullu Housing Authority)

Congress clearly set forth its intent for the CRF set-aside for tribal governments in its colloquy... the amount paid to a Tribal government shall be based on increased expenditures of each such Tribal government (or a tribally owned entity of such Tribal government) relative to aggregate expenditures in FY19, and Tribal governments or tribally owned entities can demonstrate “increased expenditures” relative to 2019 by listing expenditures associated with the closure or diminished operation of business and government facilities, including payments made to employees or other entities while business or government operations are closed or operating at limited capacity, as well as the difference in revenues transferred to tribal government accounts in 2020 versus the same period in 2019. Additionally, Congressman Ruiz specifically clarified the CRF is to cover the loss of revenues that Tribes would otherwise have utilized to pay their employees. It is crucial that you carry out this intent because it appears the CARES Act provisions related to SBA loans do not apply to tribal governments. Our Tribe, and most Tribes will be almost entirely dependent on the CRF to provide much needed relief to tribal employees and families...

- Tribal government should cover the payroll costs of employees of Tribal business enterprises and Tribal government because the result of not doing so could be catastrophic not only to the Tribe but to the broader economy of the Coachella Valley. We wish to limit the “payroll costs” expenditures in a manner that partially reflects the language in CARES Act § 1102 related to SBA loans. Although the CRF does not impose such a limitation, the Tribe believes that this approach is the fairest and most feasible way to define exactly what payroll cost expenditures should be covered. Tribal government coverage of these costs would be increased in FY200 relative to FY19, but also necessary with respect to COVID-19 public health emergency safeguards. While not required by the CARES Act, the Tribe has voluntarily elected to limit the

amount of compensation paid to employees during the emergency to not more than \$100,000 (annualized) prorated for the applicable period, in a manner that reflects § 1102.

- Our Tribe is also relying on IRS Notice 2002-76 and Rev. proc. 2014-35 to provide General Welfare Exclusion (“GWE”) benefits to our Tribal members for reasonable and necessary personal, living, and family expenses they incur due to the pandemic. Our GWE benefits are funded by government revenue generated from Tribal business enterprises, yet these enterprises cannot generate government revenue because they have ceased operations due to the pandemic. These GWE benefits are increased Tribal government expenditures in FY20 relative to FY19, but also necessary with respect to the public health emergency to provide for general welfare.
- Make clear that (1) covering payroll costs for employees of all Tribal enterprises and the Tribal government, and (2) providing GWE emergency relief benefits to Tribal citizens are considered necessary expenditures due to the public health emergency per the CARES Act. We seek relief from the CRF for the entire duration of the Tribally declared State of Emergency for: (1) payroll cost for all tribal business enterprises and tribal government operations in an amount equal to the average monthly payroll costs for the time period that begins on March 17, 2019, and ends on June 30, 2019, multiplied ultimately by the total number of months of the Tribally declared State of Emergency, but for the initial request 2.5 and (2) the GWE increased expenditures as noted above (20 – Agua Caliente Band of Cahuilla Indians)

It is the intent of Congress for this fund to support Tribal governments experiencing lost revenue due to depressed economic activity. This funding is critical to ensuring tribal governmental services remain intact, directly impacting the health and safety of Tribal members... Tribal government enterprises are foundationally distinct from commercial enterprises because these corporate revenues support essential governmental services, such as healthcare, law enforcement, and social services, which are more critical now than ever before. Tribal budgets are based almost exclusively on income from economic activity, not taxes. As a result, dramatic swings in revenue and spikes in expenses put Tribal governments in a precarious position. Without a tax base to call upon, tribal governmental services are uniquely vulnerable to the nearly complete disappearance for revenues as a result of the public safety measures taken to contain the spread of COVID-19. As such, this funding will provide tribal government employers the ability to maintain critical government services and continue supporting their workforce of nearly 65,000 individuals in our state. (21 – Congressman Ruiz)

Any formula must take into account the actual impact of the pandemic on tribal communities. Consider actual tribal expenses that appropriately continue without any revenue stream to pay for them. We recommend the following categories:

- The payroll and benefits a tribe continues to pay employees while Tribal governments and businesses are closed – full payroll expenses, wages, commissions, tips, insurance, leave and health care costs, retirement, and payment of any federal, state or local tax assessed on compensation of employees;
- Expenses associated with maintaining the health and welfare of tribal communities and medical costs associated with testing and treatment of COVID-19;
- Expenses associated with maintaining our programs, including costs associated with ongoing contractual obligations;
- Operational expenses associated with maintaining the integrity of facilities, so they are in working order when the workforce returns, including utilities, security, engineering and maintenance;
- Capital expenditures contractually required for ongoing construction and contractor costs, property taxes and other related payments; and
- Startup expenses associated with reopening the government and enterprises.

(22 – Yocha Dehe Wintun)

Congress clearly intended for the CRF to cover revenue losses associated with COVID-19 closure of tribal enterprises which provide the vast majority of government revenue including but not limited to, increased expenditures associated with employee wages and benefits during the closure, the costs incurred due to closure, reopening and decontamination of tribal enterprises and government facilities, costs associated with financing of tribal businesses and other contractual obligations, and the difference in tribal enterprise revenue transfers to tribal government accounts relative to amounts transferred in 2019 for the same period of time. We urge you to adopt a broad and liberal interpretation to expedite distribution, that respects and relies upon the inherent sovereignty of each tribe to decide for itself, as a matter of self-governance, how CRF resources will be used to cover for losses of revenues and increased expenditures due to the COVID-19 emergency. (24 – Rincon Band of Luiseno Indians)

I ask you to take into account the full scope of expenditures that tribal governments have already incurred and will continue to incur in the coming months. In Minnesota, 11 Tribal nations have voluntarily closed tribally owned enterprises to protect eth public health. In many cases, revenue from these enterprises is used to fund essential government services and serves as the backbone of the local economy. The White Earth Nation, e.g., uses revenue from the casino to support health centers, education programs, elder nutrition services, childcare activities, transit operations and public safety. Each week, White Earth Nation forgoes approximately \$1M in casino revenue that would otherwise contribute to their general fund. Another, Leech Lake band of Ojibwe, is the largest employer in Cass County. Leech Lake Band closed their tribally owned gaming enterprises on March 18 and is now facing difficult decisions regarding the future of those employees. They, like so many Tribes, are relying heavily on the CRF to help stabilize the tribal and regional economy. I urge you to take these examples into account and ask that you allow tribal governments to use funds for all expenditures that would have been funded but for the loss of revenue. (26 – Senator Smith)

Work with Interior and Tribes to take into account the full scope of increased expenditures that tribal governments and tribally owned enterprises have incurred and are likely to incur in the months ahead. To ensure that the Act achieves the purpose of helping to stabilize tribal governments and tribal economies, we urge the Secretary to take into account the wide array of costs shouldered by tribal governments and their tribally owned enterprises as they respond to the pandemic. Specifically, we urge that “increased expenditures” be broadly interpreted and flexible as to incurred and reasonably anticipated cost to include the below and other related and similar expenditures:

- Expenditures that otherwise would have been funded prior to the loss of revenue;
- Expenditures associated with the diminished capacity or closure of governments or enterprises;
- Payments, including payroll and related expenses, for employees while governments or entities are at diminished capacity or closed;
- Costs of financing incurred due to increase expenditures;
- Differences in revenues in 2020 relative to the same period in 2019;
- Expenditures as to closure of an enterprise because it is being used as a recovery center for tribal members; and
- Public health expenditures of governments or enterprises for protection of employees and consumers, such as professional cleaning services, supplies, and PPE.

(27 – Northwest Portland Area Indian Health Board)

The funds we get from the Federal Government isn't enough as Alaska Tribes are severely underfunded even before COVID-19. Getting basic needs such as running water and sewage systems is first priority as

washing hands and staying hygienic is a big part of prevention, which is better than treatment. (31 – Kanrilak, Sherry)

Critical expenses we have identified due to the invasion of COVID-19 into our communities include, but are not limited to:

- Payroll expenses (without revenue)
- Potential new unemployment insurance expenses in the event of furloughs/lay-offs
- Health care
 - So far about \$781,550 in health care expenses related to outreach, education, preparedness, and response concerning COVID-19, not including lost revenue due to decrease in routine patient care such as non-emergency medical, dental, and optical services.
 - Life-saving supplies needed to ensure the safety of our staff and patients and community.
- Tribal enterprise loss of revenue
 - The Oneida Engineering, Science, and Construction Group has seen a loss in revenue of about \$2.45M in March and anticipates an additional loss of \$1.2M each month after.
 - The Nation's hotel suffered \$716k in lost revenue in March and anticipates an additional loss of \$922,128 in April.
- Environment and land – due to delays in closing dates on property purchases and a moratorium placed on recently acquired property, the Nation will lose about \$10.4M in land purchases.
- Education
 - Our Nation's school system, including head start, language immersion, and K-12 are closed, and K-12 are finishing school virtually.
 - Our gaming and enterprise revenues fund the Oneida Higher Education scholarship to assist individuals in attaining their higher education goal. Due to our operations being shut down, our 700 students will experience a significant reduction in their funding, between 70%-80%.

(34 – Oneida Nation)

The CARES Act indicates that these funds are specifically targeted towards expenditures incurred between March 1, 2020 and December 30, 2020, but we believe it is important to focus on the present and near future impacts to help get out tribal nations through this crisis. (37 – Congressmen Gallego, Ruben, etc.)

The legislative intent is obvious that there should be a broad interpretation of what qualifies as acceptable expenditures. There is little being done on reservations other than fighting the spread of COVID-19. Any employees still working and any purchases by tribes are focused solely on fighting the spread and flattening the curve. It is in the collective interest of tribes and the U.S. to support this goal so we can open up governments and businesses across the U.S. (41 – Chehalis, Nisqually, Squaxin Island)

Tribes across Indian Country lack the tax base that state and municipal governments rely on to fund essential government services. Therefore, tribes turn to economic enterprises to create revenue that is then transferred to tribal governments to pay for their services. In this regard, economic revenue from tribal enterprise should be considered government revenue... Include operating transfers as eligible expenditures under the CFR. The Tribe's financial statements are prepared in conformity with U.S. GAAP applied to government units. The fund financial statements provide information about each fund (government, enterprise, fiduciary). Separate statements for each fund category are presented. Any expenditures between funds should be accounted for as operating transfers as opposed to an expenditure line item. Any money that is provided from the tribal government to the tribe's enterprises to keep them operational during this time should be shown as an operating transfer. (42 – Muckleshoot Indian Tribe)

We strongly advocate for allowing loss of revenue from our casinos and businesses that have shut down count as an eligible expense incurred as a result of COVID-19... Treatment of Tribes should be on parity with States. Unfortunately, the Federal Government and Tribes' treatment has diminished over the years, leading to tribal disadvantages, particularly in the area of taxes. Like States, Tribes should be able to determine the use of expenditures and self-certify what they deem as expenses that were incurred as a result of COVID-19.... There should not be anything in the methodology that limits expenses or provides a finite list of what the Tribe can include as expenses. The needs of tribes vary from tribe to tribe and so will expenses. While Treasury should provide broad interim guidance on eligible expenses, it should refrain from a laundry list because this will limit the Tribes and their ability to self-certify what they deem are increased expenses due to COVID-19. Tribes should be allowed to claim, at a minimum, the loss of revenue from its casino and business closures due to COVID-19. Tribes should also be allowed to claim all the wages paid to employees while the tribal government and casino/business operations have been shut down. Flexibility in self-certifying and determining expenses is a must in order to allow the tribes to carry out the intent of the Act. We also strongly urge Treasury to consider the cost to reopen tribal governments and business operations once business is able to resume, to catch up to the heavy backlog of services. (43 – Cheyenne and Arapaho Tribes)

Tribal governments should certify that any funds received are necessary unbudgeted expenditures incurred due to the public health emergency with respect to COVID-19 and are “necessary expenditures” incurred between March 1, 2020 and December 30, 2020. Tribes that cannot or chose not to certify use of the funds shall return the funds to Treasury. Returned funds will then be disbursed to the remaining Tribes under the above formula. (44 – Nooksack Tribe)

Expenditures have two components – revenues assumed to support expenditures and the anticipated expenditures tribal governments will bear in working through the crisis. Tribal governments that rely on enterprises to fund operations have seen government revenue plummet, while tribes that rely mostly on federal funding will have unmet expenditure obligations... Tribal governments will need to review existing impacts on government expenditures utilizing last year's expenditures and develop formal requests for Coronavirus. Planning for the potential impacts and increased expenditures is difficult but examples can be gleaned from the cities, states, and nations that have experienced the worst of the crisis, considering the unique aspects of each community when estimating impacts (e.g., if transportation or temporary facility costs will be a significant factor)... Oversight & Enforcement: Consider terms of the aid in tribal requests for funding, Tribes should assume the funds will be distributed by April 27 for estimated funding shortfalls of government expenditures March 1 through to December 30, 2020, taking account of uncertainty and that tribes will be out of compliance if they request funding that goes unused or is used for the wrong purposes. Consider funds used for

- Government programs and services along with increases in those programs and services as a result of the Coronavirus crisis;
- Maintaining tribal entities
- Any service supplemented by other governments, such as unemployment.

Examples of increased services may include law enforcement, unemployment or payroll relief, debt service, and maintenance and security for existing enterprises. (46 – NAFOA)

The principle of self-determination must not be lost during the response to the pandemic. Tribes must be granted deference as they are in the best position to assess issues and determine immediate needs. Any list that identifies or qualifies necessary expenditures, especially during the early stages of the pandemic, will ultimately cause gaps and disparities as tribes respond to the crises. The purpose of the CARES Act is to provide tribes with the resources to prevent, prepare for, and respond to the coronavirus –a list that dictates how dollars are spent defeats that purpose. Virtually all the revenue that supports the Nation's

government and provides direct services to our tribal citizens is generated by our gaming facility. (History of gaming importance to tribe). (56 – Fort McDowell Yavapai Nation)

Our tribal communities are vulnerable populations with high numbers of elders and underfunding, overcrowded housing, and lack of adequate access to healthcare and sanitation. The potential for significant impacts of COVID-19 cannot be understated. Tribal officials are in the best position to understand the expenditure needs and priorities of our tribal community. Thus we recommend that a tribe's use of all funds be deemed allowable expenditures by its acceptance of such funds. The definition of tribal lands eligible for expenditure should be broad and include all reservations, tribal lands, allotments, and fee simple parcels where tribes hold title or leasehold interest. (57 – California Tribal Chairpersons' Association; 64 – Chicken Ranch Rancheria)

“Necessary expenditures” should encompass all transparent, documentable expenditures a tribal government reasonably deems necessary to address COVID-19 impacts, maintain government services, and preserve tribal business entities during the pendency of the COVID-19 pandemic. This includes without limitation, expenses such as payroll, benefit, and unemployment insurance costs for workers, as well as other standard operating expenses that are suddenly unfunded as a result of COVID-19 and therefore “unbudgeted”. Consistent with this approach, we oppose creation of any itemized list of approved expenditure categories that would limit the ability of tribes to respond to the need of their communities effectively and in real time. (59 – Pechanga Band)

The CARES language on the use of funds is broad, and intentionally so. Tribal government needs in this time of crisis are multi-various and unpredictable. There have already been adverse effects on tribal governments to due necessary closures of tribally owned businesses and offices. Unlike State or local governments, tribal government is not permitted to create a tax base as a primary source of revenue, but must rely on tribally owned businesses to generate the revenue to provide services and programs to Indians and non-Indians alike in our community. The appropriation with a mandate to distribute rapidly shows the intent that these monies be used to prevent coronaries-related catastrophes like mass layoffs. (See colloquy on tribal government stabilization fund re: keep employees on the job paid and supported, and quote from Oklahoma delegation letter). (51 – Citizen Potawatomi)

We urge that you interpret “increased expenditures” to include, but not be limited to, incurred and reasonably anticipated costs such as:

- Expenditures that otherwise would have been funded but for the loss of revenue;
- Expenditures associated with diminished capacity or closure of governments or entities;
- Payments, including payroll and related expenses, for employees while governments or entities are at diminished capacity or closed;
- Costs of financing incurred due to increased expenditures; and
- Differences in revenues transferred to tribal government accounts in 2020 relative to the same period in 2019.

(51 – Citizen Potawatomi) (53 – Inter-Tribal Council of the Five Civilized Tribes)

The real-world result of any other approach would be disastrous and result in perhaps thousands of layoffs for our tribe. This is become unlike most other businesses, our gaming businesses are likely not eligible for the SBA loans available in CARES titles I and II because of SBA's prohibition on lending to gaming businesses. The resultant mass of unemployed people would prove both a cataclysm to our local economy and a substantial burden on already strained federal and state governmental resources. Stabilization of tribal government and tribal economy is essential to combatting the diseases, preserving jobs, and providing crucial services during this crisis. (51 – Citizen Potawatomi)

We analyzed necessary expenditures, month by month for the 10-year period beginning with March and ending in December 200 and estimate that our combined additional expenditures which were not accounted for in our previously adopted budgets will be in excess of \$1.5B:

Tribe	Enrolled Citizens	Total Employees	Economic Impact
Cherokee	385,474	12,057	\$2.2B
Chickasaw	71,472	13,541	\$3.7B
Choctaw	227,556	10,934	\$2.4B
Muscogee (Creek)	89,674	5,213	\$866M
Seminole	18,578	453	\$60M
Totals	792,754	42,198	\$9.2B

...

Do not publish a list of qualifying expenses. Any guidance must include a disclaimer that it is not comprehensive and does not limit potential uses. It is crucial Tribes have flexibility in determining expenditures and have historically put dollars to the most efficient and effective use for our people. Each sovereign government is unique and has different needs during this time.

(53 – Inter-Tribal Council of the Five Civilized Tribes)

Section 601(a)(7) must be interpreted to provide funds for the lost revenue of the Nation so that it can continue to provide governmental services and to provide for all of its employees and tribal citizens.... Immediately, we urgently need relief to:

- Replace lost revenue from closure of our gaming facility, resort hotel, and impacts of COVID-19 on other Tribal enterprises.
- Cover payroll for both government and enterprise employees, the majority of whom are non-Native

Longer term, the Nation’s priorities may shift to other areas, such as:

- A huge increase in unemployment from the virtual shutdown of the U.S. economy;
- Providing essential basic needs of tribal citizens and community members;
- Maintaining operation of our medical facility.

There may be other needs, and we need flexibility to manage these priorities.

(56 – Fort McDowell Yavapai Nation)

We have proven, that when left to govern ourselves, we can build lasting foundations because we know what is best for our people. We respectfully request that you allow us the flexibility to decide what constitutes a necessary expenditure. Every tribe’s needs are different and should be respected. (61 – Cabazon Band)

Treasury’s guidance and oversight of relief fund expenditures must respect the U.S.’s policy of supporting Tribal self-determination. Treasury’s guidance should support the rights of tribal governments to expend the funds in the best interests of their communities. We are facing a sudden, unexpected loss of governmental funds needed for essential government operations. Continuing to fund governmental operations and serve the critical needs of our members without revenue is an urgent necessity. Categorical rules that frustrate tribes’ ability to use relief funds to address those governmental needs are not appropriate and would only impede an effective response to the public health emergency. (63 – Muckleshoot Indian Tribe)

Tribal programs that promote the general welfare of Tribal communities and address critical needs directly or indirectly related to COVID-19 should be eligible for funding, whether in the form of Tribal programs, e.g., health insurance costs, or employment continuation. The following is a short list of Tribal government programs that should be eligible:

- Unemployment insurance (e.g., if the Tribe has budgeted only \$100k for unemployment expenses, but due to COVID-19 has \$1M, then \$900k should be covered by the fund). Likewise, any increase in unemployment insurance rates if participating in a state-operated system should be eligible.
- Health care for Tribal members, employees, and laid-off workers. Tribes can pay health insurance for laid-off workers. In general, employers do not budget for this but there are important public policy reasons to do so to maintain community wellness and ease the burden on laid-off employees. Likewise, Tribal budgets presume income from Tribal businesses, but without that income, the continuation of such payments constitute increased expenditures. Tribes do not have reserve funds to continue payments without income. Whether the payments were budgeted is irrelevant if the basis for the budget is impossible to achieve because of business closures directly related to the pandemic.
- Utility payments for Tribal members, employees, and laid-off workers paid by the Tribe. Just as above, there are important public policy reasons for paying utility assistance to facilitate the shelter-in-place policy.
- Mortgage assistance for Tribal members, employees, and laid-off workers. Public health emergency is causing lay-offs as facilities close and there are important public policy reasons for paying tribal employee mortgage assistance to facilitate the shelter-in-place policy, maintain community wellness and ease the burden of Tribal members, etc.
- Maintenance for closed public facilities. Tribes generally do not anticipate closing facilities, accordingly maintenance and upkeep should be covered.
- Emergency relief for individuals and families. Tribes can pay for delivery of medical care, food, and basic necessities to remote and vulnerable populations to facilitate shelter-in-place orders and reduce transmission of COVID-19.
- Disaster relief funding. Tribes can emulate state programs provided they are unbudgeted and expended within the relevant timeframe.

We encourage adoption of a practical interpretation of “necessary expenditures... not accounted for” in the budget. As explained in the colloquy, eligible uses should include any expense previously budgeted for but now is in excess of the revenue the tribe is currently bringing in including employment of personnel and funding of tribal government services and programs. (66 – Elk Valley Rancheria)

States are required only to certify that funds received will be used for purposes intended by the CARES Act. The same certification is appropriate for tribes. The tribe’s use of base allocation funds should be deemed allowable expenses as “necessary expenditures incurred due to” COVID-19 pandemic and other provisions of this section by its acceptance of funds. (70 – Tlingit and Haida)

For many tribes, revenue from tribally owned businesses provides the vast majority of operating revenue for government services such as healthcare, law enforcement, and public safety programs. The pandemic has forced many of these enterprises to close or drastically reduce operations, decimating the funding source tribes use to provide the very government services necessary to respond to the crisis. This strain on tribal government finances is exactly what the \$8 billion tribal set aside is intended to address. As the Administration works to implement the CARES Act, we request that the tribal relief fund be administered in a manner flexible enough to provide tribes with the resources they need to cover the unexpected expenses resulting from dramatic reductions in commercial revenue. Providing this flexibility will follow the legislative intent of the fund and deliver the practical impact it was designed to provide... We must ensure tribal-state parity- that tribal governments are eligible for all the same support and relief we give to state governments, on the same terms-and to tailor our implementation guidance to the unique posture of Indian Country. Emphatically, Congress' intent in the CARES Act was to get relief dollars into the hands-and accountable discretion-of state, local and tribal governments best positioned to determine how to devote those dollars to meet the needs of their citizens. Additionally, distribution of relief with broad

discretion recognizes that state and tribal needs will vary significantly across the country... and a rural Montana tribe's needs will be very different from those of an urban Arizona tribe. It is state and tribal governments we should trust to make these most important decisions on the distribution of the CARES Act resources. (49 – Senators McSally, Daines)

I urge you to impose few limitations on the use of relief funds. Rather than directing what they can be used for, it would ease our collective compliance burden and promote tribal self-determination if Treasury simply identified a few categories for which these funds cannot be used or identified clear safe harbor categories of allowable expenses. Tribes can then certify funds are used for their intended purpose to avoid a lengthy and expensive audit review. (60 – Coquille Indian Tribe)

Several Tribes here should be no “laundry list” of what are qualifying expenses, because there would be no way a single list could capture everything that would account for the unique needs of various Tribes, and if there is a list, it will be interpreted to be exhaustive. (Input from 04/02/2020 Tribal Consultation)

What Expenditures Qualify

- Nearly all Tribes stated they must have the flexibility to use the funds where they are needed most, so funds should be provided without any strings attached and relying on a broad interpretation of the Act.
- Examples cited by Tribes as expenditures that should qualify:
 - Tribal government services
 - Usual government services now at risk due to pandemic
 - Nutrition assistance and food purchases
 - Assistance to families who lost income
 - Health care outreach, education, preparedness and response
 - Staffing/payroll
 - Salaries and benefits of essential employees
 - Salaries and benefits of non-essential employees
 - Revenue losses
 - Comparing revenue would have received but for the pandemic or comparing 2019 revenue
 - Lost hotel revenue
 - Unanticipated business expenses
 - Costs of financing debt
 - Construction delay costs
 - Delays in closing on property purchases.
 - Operating costs associated with diminished capacity or closure
 - COVID-19 Preparedness and Response Needs
 - Testing for COVID-19 equipment and procedures
 - Personal protective equipment
 - Additional housing for quarantine/distancing
 - Additional health care facilities
 - Travel expenses to go to hospitals and associated lodging
 - Funds for cleaning and sanitation costs
 - Hazard pay for health care providers, custodial staff, exposing themselves
 - Wastewater and sanitation system expansion due to overload on infrastructure
 - Social Distancing Needs

- Telecommunication costs, broadband expansion, and technology for maintaining connectedness
 - Flying in food and supplies to remote areas
 - Equipment for distance learning
 - Cybersecurity needs
 - Stabilization for Tribes to return to self-sufficiency – i.e., to cover government deficits, to maintain essential staff, and make safe to resume operations
 - Economic recovery needs
 - Anticipated backlog in dental and behavioral health services, resulting substance abuse
 - Private partnerships
 - Administrative costs to deliver services in remote areas
 - Administrative costs (with no cap)
 - Culturally specific activities
- (Input from 04/02/2020 Tribal Consultation)

How to Ensure Funds Used for COVID-related Expenses

- Nearly all Tribes stated that they should be able to self-certify that funds are used for COVID-related expenses and that there should be no greater requirement for explaining how funds are used imposed upon Tribes than is imposed upon States
- A few Tribes stated that they have had to subsidize Federal trust responsibility to provide education, health, and other critical services, so the Coronavirus Relief Fund should be used to help close the funding gap that the Federal Government should have been funding in the first place. (Input from 04/02/2020 Tribal Consultation)

Who Qualifies at Tribe

The plain language of the CRF is clear that ANCSA corporations and their owned entities qualify as tribal governments and Indian tribes under Section 601. The definition of ANCSA corporations as Indian tribes under ISDEAA is now 45 years old and has been legislatively referenced in many laws. The only difference with the CRF is the large amount of congressionally appropriated funds allocated specifically for tribes and the speed for distribution. We urge you to explicitly state that ANCSA corporations and their owned entities are qualified applicants for CRF... In a teleconference with the AFN board, the Alaska congressional delegation stated that it was their intent that ANCSA corporations be qualified to participate in the CRF. This intent should be fulfilled. (47 – Ahtna, Inc.)

Ensure that the newly recognized Little Shell Chippewa Tribe of Montana receives COVID-19 relief funding. Due to the timing of their federal recognition, the Little Shell Tribe was not included in the FY20 New Tribe funding line or Tribal Priority Allocations. However, Little Shell is eligible for these funds in FY21 and any newly appropriated funds in FY20. Therefore, Little Shell is eligible to receive CARES Act funding in the New Tribe funding line and the Tribal Priority Allocation for Tribal response and capacity building activities. These funds will be essential to ensuring the Little Shell Tribe has the resources to continue providing services to Tribal members. (50 – Senator Tester)

Other Comments

Ensure that *all* amounts available under the Fund for FY20 are distributed to Tribal governments... (02 – Mescalero Apache Tribe; 03 – Shoshone-Bannock Tribes; 04 – Confederated Tribes of Coos, Lower Umpqua and Suislaw Indians; 05 – San Carlos Apache Tribe; 08 – Pueblo of Tesuque ; 09 – Samish Indian Nation; 14 – Poarch Band of Creek Indians)

Treasury stressed that the expenditure allocation method should be the same as local government expenditures. This is a fundamental failure to understand that unlike State and local governments, Tribes do not have a tax base to support making any expenditures because they no have zero revenues. Additionally, the text of the Act allows the Secretary to make an “appropriate determination” which need not be the same as State and local government allocation methods. (20 – Agua Caliente Band of Cahuilla Indians)

DOI/BIE – Immediately distribute funds and allow for maximum flexibility in use. We are pleased that Congress allocated \$69M for emergency and immediate BIE operations, including \$20M for TCUs. BIE schools have been historically underfunded in the appropriations process, and these schools desperately need emergency funds to address the immediate needs created by the spread of COVID-19. In addition, it is critical for DOI to allow maximum flexibility in the use of new and existing funds to enable tribal nations to carry out comprehensive COVID-19 response efforts. We look forward to working with BIE to ensure funding is swiftly allocated to schools. (23 – NCAI, AIHEC, NIEA, USET, NCUIH)

Provide the following support:

- \$950M for BIA Tribal Priority Allocations (TPA) funding. Tribal nations provide services that impact public safety, social services, education, emergency response, tribal economies and the daily lives of those in and around communities. We request this funding in TPA and TPA-like allocations (e.g., criminal investigations, police services, detention/corrections) to fund essential tribal services.
- Not less than \$75M in new funding for BIA’s Welfare Assistance Fund. Impacts to employment and family security are occurring with layoffs. With many tribal communities already experiencing high unemployment and poverty, additional assistance is needed to stabilize families impacted by COVID-19. BIA Welfare Assistance contains five separate programs that Tribes operate that provide resources for families and adults not eligible for state services or when state services are not available. Key among them is the General Assistance program that provides income assistance for temporarily unemployed and not able to work. This is especially important in rural areas where many tribal communities are located but state services are limited or unavailable.
- Waive BIA regulations for emergency assistance to include individuals or families affected by COVID-19 and regulations limiting emergency assistance payments should be waived to increase payments from \$1,000 to \$5,000. Emergency assistance is available under the Welfare Assistance program as a one-time funding source for eligible applicants. As workforces are displaced due to closures or quarantines, there is a need to expand these programs to provide economic relieve to affected tribal citizens.
- Provide not less than \$20M in new funding for BIA’s ICWA Fund. Indian Child Welfare Act (ICWA) funding supports tribal government efforts to ensure tribal children at risk or in out-of-home care and their caregivers are not further traumatized by disruptions to their placements as a result of COVID-19. The funding would support emergency services such as respite care to caregivers, case management services to support medical and social services coordination for

children in, and at risk of, out-of-home placement, emergency placement for children displaced because of COVID-19 health concerns.

- Provide not less than \$75M in new funding for BIA Office of Justice Services criminal investigations and police services and not less than \$35M in new funding for BIA OJS detention/corrections. These programs are extremely underfunded and COVID-19 has ramped up public safety response needs and inmate safety needs, and tribal nations will need additional funding and personnel to address the growing public safety threat.
- Provide authority for interagency transfers, withdrawals, and credits to facilitate the prioritized and rapid deployment of coronavirus relief within Indian country. Time is of the essence, but numerous barriers exist in federal agencies and their funding structures that will result in unequal and delayed access to funding intended for Indian Country. To facilitate rapid deployment of resources to Tribal Nations, it is critical that federal agencies be vested with broad authority to transfer funding for Indian Country to sister agencies with existing processes, agreements and partnerships conducive to this goal, including ISDEAA contracts and compacts at IHS, BIA, and beyond to ensure the greatest level and quickest access to resources for Tribal Nations, as well as necessary flexibility to account for diversity across Indian Country.
- Ensure federal agencies serving Indian Country have personnel, staffing infrastructure, and resources available to distribute funds and resources. Under the unique circumstances posted by COVID-19, including the potential for partial or full government shutdown or telework, federal employees that support distribution of funding to Tribal nations must be deemed essential so that transfers can be conducted without interruption. (33 – Arctic Village Council)

The SBA's 7(a) loan program is not open to any business that receives more than one-third of its revenue from gaming and the large loan program may require the federal government taking a stake in our enterprise, a requirement that violates the "sole proprietary interest" provisions of the Indian Gaming Regulatory Act. (34 – Oneida Nation)

A one-stop resources for all funding available to tribes during this crisis should be provided on a website to keep informed. (35 – Kiowa Tribe)

We need a Native desk in the OMB and Treasury as our needs are chronically not heard, understood, and therefore not met. Tribes do not have parity with state governments with respect to taxes, bond financing, free market tax credits, etc. This is a disparity long looking for a legislative fix. (40 – Sault Ste Marie Tribe of Chippewa Indians)

Facilitate maximum flexibility for the expeditious disbursement and implementation of Indian Country funds for addressing COVID-19 and its impacts. Existing systems of service delivery and infrastructure will experience greater stress and/or reach their breaking points as tribes seek to maintain essential services and dedicate resources to COVID-19 response. Failure to support tribal discretion in use of funds and resources will be disastrous for tribal nations and Native people, and result in an incomplete response to this crisis, affecting the nation at large. The March 9 OMB memo reduces administrative burdens on federal funding awardees and removes hurdles to receiving federal funds. On March 19, OMB expanded the scope to cover additional recipients. Our requests are in this same spirit. (55 – NCAI, USET, SGCEC, NICWA)

Ensure tribal nations' voices are meaningfully included in all decision making regarding addressing COVID-19 and its impacts in Indian Country. Many federal agencies are actively addressing COVID-19 quickly. As trustee, ensure tribal nations' voices are meaningfully engaged in these efforts, by facilitating tribal nation involvement in decision making by other federal agencies regarding their COVID-19 response efforts as they relate to Indian Country. Tribal nations are on the ground taking care of their

people through this crisis and know best what their needs are at this critical time. (55 – NCAI, USET, SGCETC, NICWA)

Establish a DOI Tribal Recovery Lead for Indian Country and work with other federal agencies to establish their own to help tribes and agencies interface among each other. There is a risk that uncoordinated actions impacting Indian Country could hamper efforts, especially in regard to quickly disbursing funds. The Lead would be vested with authority to be responsive to tribal nation officials and coordinate prioritized and rapid delivery of services to Indian country, ensure bureaus within DOI function seamlessly together, interface on behalf of DOI with tribes, and work with other federal agencies. This would ensure one person in DOI has enough authority to figure out who else needs to be involved, move dollars as needed, and speak directly with others with similar authority at other agencies. There is precedent for such a position, such as the ARRA Senior Advisor for Economic Recovery... in the long term, support our efforts to establish a Tribal Recovery Council including representatives from tribal nations to ensure coordination and the presence of tribal voices. (55 – NCAI, USET, SGCETC, NICWA)

Review program eligibility criteria with a view to make funding available to address COVID-19 and its impacts. For example, emergency assistance is available under the Welfare Assistance program as a one-time funding source for eligible applicants. As workforces in tribal communities are displaced due to closures or quarantines, there is a need to expand programs to provide economic relief to affected tribal citizens. Consider whether regulations at 25 CFR § 20.329 for emergency assistance can be interpreted to include individuals or families affected by COVID-19. DOI regulations at 25 CFR 20.330 should be temporarily waived to increase individual emergency assistance payments from \$1,000 to \$5,000. (55 – NCAI, USET, SGCETC, NICWA)

Create one website housing all information relevant to tribal nations related to COVID-19 including available funds. The pandemic has resulted in often disjointed efforts across federal government as the crisis and response evolve quickly. Tribal nations have expended significant resources that should be spent elsewhere in tracking these efforts. We ask you to create and maintain one website housing all updated information relevant to Indian Country regarding COVID-19, including funds available. . (55 – NCAI, USET, SGCETC, NICWA)

Divert DOI personnel, infrastructure, and other resources to ensure rapid deployment of COVID-19 resources to Indian Country. With the infusion of resources for Operation of Indian Programs, rapid deployment will require significant staffing and infrastructure at DOI. Ensure DOI has the personnel, staffing infrastructure, and resources to distribute funds and resources and divert resources where necessary to this important endeavor. We recommend: quickly determine existing DOI staff that could support the rapid disbursement and deployment of funding and resources to tribal nations; grant such staff detail assignments to key IA positions to improve delivery, and allow overtime for such staff as well as DOI financial disbursement staff and Awarding Officials. Federal employees that support distribution of funding to tribal nations must be deemed essential so transfers can be conducted without interruption. . (55 – NCAI, USET, SGCETC, NICWA)

Any information shared as part of the relief effort must be protected by confidentiality (e.g., payroll protection application form protects proprietary information). Confidentiality must also be extended to the name of the borrower, amount, purpose of loans applied for under COVID-19 relief funding. A tribe's request for funding must be protected from public disclosure and FOIA request. (56 – Fort McDowell Yavapai Nation)

There must be a list of federal officials and their contact information so that tribes can easily contact appropriate parties at each agency. Agencies should also designate representatives throughout the regional

offices so that tribes have a director of contacts associated with the COVID-19 response. (56 – Fort McDowell Yavapai Nation)

Every tribe no matter the size of population, land base, or amount of governmental funding, is fully impacted by the COVID-19 pandemic, and that the amounts contemplated for distribution to tribes are insufficient to fully mitigate this extraordinary impact, and that this should be the presumption of all federal officials responsible for the administration of the CARES Act and all other COVID-19 programs. (70 – Tlingit and Haida)

As the Administration undertakes its work to implement this new law, we write to respectfully request that federal resources be deployed expeditiously to Indian Country in a manner consistent with—

- The federal government’s trust and treaty responsibilities;
- Respect for Tribal sovereignty; and
- The principles of meaningful government-to-government consultation.

The U.S. government has specific trust and treaty responsibilities to American Indians and Alaska Natives, responsibilities that all federal agencies share equally. Implementation of the *CARES Act* will require many federal agencies within DOI, the Department of Health and Human Services, the Department of Treasury, the Small Business Administration, and others to work directly with Indian Country on implementation of complicated new authorities and deployment of critical funding. It is therefore incumbent upon these agencies to respect the inherent sovereignty of Indian Tribes and show deference to Tribal views, particularly as they relate to the use and distribution of *CARES Act* resources and the Tribal Coronavirus Relief Fund that will make an enormous difference in the everyday lives of their members and communities. This can only be accomplished by engaging in meaningful, robust, and – given the nature of this pandemic crisis – rapid government-to-government consultation. (52 – Senator Udall, et al.)

- None of the \$8B should be held back by Interior as administrative costs
- BIA should not be able to provide additional CSC out of the fund, because that will impact funding
- U.S. Dept. of Labor should do consultation with Tribes regarding Tribal eligibility leave credits, insurance copayments for employees, concerns around furloughed workers, and the 50% to Tribes
- Urge IRS to establish immediate guidance so that services Tribes are providing to the community can be made in good faith in accordance with 139(e) revenue so they are tax exempt
- Support for NCAI, ATNI, NAFOA, NW Oregon Indian Health Board positions
- Tribes are often left out or left to compete with States and localities, as with CDC funding – Congress needs institutional knowledge so that Tribes are accounted for in future
- Treasury should issue guidance on procedures and appeals in Subpart F
- If a Tribe has a shortfall of loan payments after receiving \$8B, the loans should be forgiven as part of the trust responsibility.

(Input from 04/02/2020 Tribal Consultation)

Questions

NAFOA’s press release stated a deadline for comments that is different from the letter, and said that regulations will be done. Is NAFOA being given information about a tribal consultation that Tribal leaders are not? Tribal leaders and members have a right to information. Congress wanted this fund to help us now! (11 – Johnson, Martin)

Who's in charge of disbursing money from the Federal Government? Did they take our lands for us to be taken advantage of? Shouldn't we be in the Oval Office too? WE NEED MORE POWER! (31 – Kanrilak, Sherry)

Will CRF funds have stipulations around supplanting and supplementing? Does it count as supplanting if a Tribal organization uses these funds for costs that previously used Tribal enterprise dollars to support Tribal government operations? Since the COVID-19 Stay-at-Home order, these dollars have stopped and no longer support Tribal government costs. (36 – Gunther, Louisa [SRPMIC])

What can we do to assist folks in receiving these funds expeditiously. People are being put out of their homes, not able to feed their children and families. Maybe a school allocation should be done for all of those that have kids enrolled in school. (58 – Porche, Cherrell)

Appendix: List of Written Comment Submissions

1	Allis, Kevin J.	CEO	National Congress of American Indians (NCAI)
2	Aguilar, Gabe	President	Mescalero Apache Nation
3	Edmo, Ladd	Chairman, Fort Hall Business Council	Shoshone-Bannock Tribes
4	Slyter, Don	Chairman	Confederated Tribes of the Coos, Lower Umpqua and Siuslaw Indians
5	Rambler, Terry	Chairman	San Carlos Apache
6	Jackson, Faron Sr.	Chairman	Leech Lake Band of Ojibwe
7	Larsen, Robert	President	Lower Sioux Indian Community
8	Mora, Robert	Governor	Pueblo of Tesuque
9	Wooten, Thomas	Chairman	Samish Indian Tribe
10	Anoatubby, Bill	Governor	Chickasaw Nation
11	Johnson, Martin	N/A	N/A
12	Smith, Robert	Chairman	Pala Band of Luiseno Indians
13	Romero, Edwin "Thorpe"	Chairman	Barona Band of Mission Indians
14	Bryan, Stephanie A.	Tribal Chair and CEO	Poarch Band of Creek Indians
15	Salazar, Stephanie	General Counsel	NM Indian Affairs Department
16	Kahn, Kenneth	Tribal Chairman	Santa Ynez Band of Chumash Indians
17	Saluskin, Delano	Chairman	Yakama Nation
18	Drost, Beth	Chairwoman	Grand Portage Band of Lake Superior Chippewa
19	Hagle, Griffin	Executive Director	Tagiugmiullu Nunamiullu Housing Authority
20	Grubbe, Jeff L.	Chairman	Agua Caliente Band of Cahuilla Indians
21	Ruiz, Raul; Calvert, Ken; etc.	Members of Congress	U.S. Congress
22	Roberts, Anthony	Chairman	Yocha Dehe Wintun Nation
23	Allis, Kevin J.	CEO	NCAI, AIHEC, NIEA, USETSPF, NCUIH
24	Mazzetti, Bo	Chairman	Rincon Band of Luiseno Indians
25	Matthews, Kendra	N/A	N/A
26	Smith, Tina	Senator	U.S. Congress
27	Lewis, Nickolaus D.	Chair; Councilman	Northwest Portland Area Indian Health Board; Lummi Indian Business Council
28	Smith, Robert	Chairman	Pala Band of Luiseno Indians
29	Kitka, Julie	President	Alaska Federation of Natives (AFN)
30	Kent-Crafts, Susan	Finance Director	Inupiat community of the Arctic Slope
31	Kanrilak, Sherry	N/A	N/A
32	Anderson, Curtis	Chairman	Las Vegas Paiute Tribe
33	Gilbert, Galen	1st Chief	Arctic Village Council
34	Hill, Tehassi	Chairman	Oneida Nation
35	Satepeahtaw, Freida	N/A	Kiowa Tribe
36	Gunthner, Julia	N/A	Salt River Pima-Maricopa Indian Community

37	Gallego, Ruben, etc.	Members of Congress	U.S. Congress
38	Hoone, Timothy	Planning Director	Tolowa Dee-ni' Nation
39	Fryant, Shelly R.	Chairwoman	Confederated Tribes of Salish and Kootenai Tribes of the Flathead Reservation
40	Payment, Aaron A.	Chairperson	Sault Ste Marie Band of Chippewa Indians
41	Pickernell, Harry Sr., etc.	Chairman	Chehalis Tribe, Nisqually Tribe, Squaxin Island Tribe
42	Elkins, Jaison	Chair	Muckelshoot Indian Tribe
43	Wassana, Reggie	Governor	Cheyenne and Arapaho Tribes
44	Cline, Ross Sr.	Chair	Nooksack Tribe
45	Brown, Bradby	Assistant Chief	Pamunkey Indian Tribe
46	N/A	N/A	NAFOA
47	Anderson, Michelle	President	Ahtna, Inc
48	Solomon, Lawrence	Chair, Business Council	Lummi Nation
49	McSally, Martha, etc.	Senator	U.S. Congress
50	Tester, Jon	Senator	U.S. Congress
51	Barret, John	Chairman	Citizen Potawatomi
52	Udall, Tom etc.	Senator	U.S. Congress
53	Anoatubby, Bill, etc.	Member	Inter-Tribal Council of the Five Civilized Tribes
54	Martin, Robert A.	President	Morongo Band of Mission Indians
55	Allis, Kevin J. etc.	President	NCAI, USET, SGCETC, NICWA
56	Burnette, Bernadine	President	Fort McDowell Yavapai Apache Nation
57	Mazzetti, Bo	Chair	California Tribal Chairpersons Association
58	Porche, Cherrel	N/A	N/A
59	Maccaro, Mark	Chairman	Pechanga Band of Luiseno Indians
60	Meade, Brenda	Chairperson	Coquille Indian Tribe
61	Welmas, Douglas	Chairman	Cabazon Band of Mission Indians
62	Vanderpool	Executive Director	Chugachmiut
63	Elkins, Jaison	Chairperson	Muckelshoot Indian Tribe
64	Mathiesen, Lloyd	Chairman	Chicken Ranch Rancheria of Me-Wuk Indians of California
65	Siva, James	Chairman	California Nations Indian Gaming Association (CNIGA)
66	Miller, Dale A.	Chairman	Elk Valley Rancheria
67	Williams, Michael Sr.	Chief	Akiak Native Community
68	Martinez, Cody J.	Chairman	Sycuan Band of the Kumeyaay Nation
69	Hoskin, Chuck Jr.	Principal Chief	Cherokee Nation
70	Peterson, Richard J.	President	Tlingit and Haida